

BRITISH ENACTMENTS

In Force in Native States

VOLUME II

States in Direct Relation with the Government of India

Orders under Acts applied, and Orders under Local Acts
in Baluchistan, Baroda and Central India

COMPILED BY

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*of the Inner Temple, Barrister-at-Law, and Secretary to the
Government of India, Legislative Department.*

SECOND EDITION

Revised and continued up to the 15th August 1899

By A. WILLIAMS, LL.M., I.C.S.

THIRD EDITION

Further revised and continued up to the 19th April 1913

By O. V. BOSANQUET, C.I.E., I.C.S.

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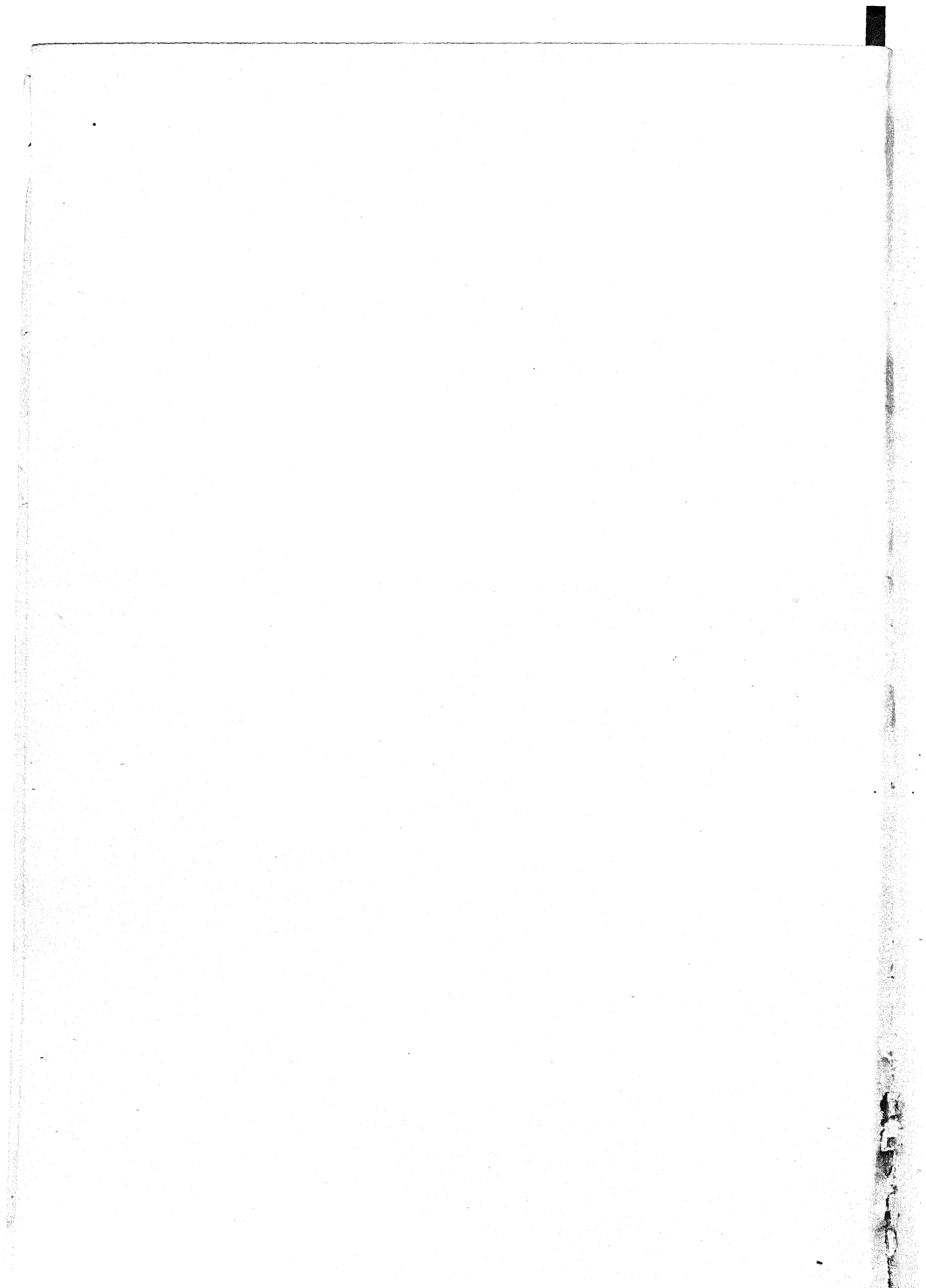
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PREFACE TO THE FIRST EDITION.

THESE Volumes contain all the information I have been able to collect concerning the British Enactments in force in the Native States in India.¹

2. The term "British Enactments," as used in these volumes, includes—

- (I) the Enactments made by the British Legislature in exercise of the general jurisdiction which it possesses over its subjects and servants in all Native States, and
- (II) the Enactments made by or under the authority of the British Indian Executive Government in exercise of the special jurisdiction which it has acquired, usually over all persons, in certain Native States or places therein.

3. ²The distinction between these two classes of Enactments has been observed in classifying the British Enactments in force in the Native States dealt with in these volumes, the Enactments in force in each local area having been placed under separate heads according as they belong to one or other of these classes. Enactments which purport to be solely made under the authority of the Legislature, or which appear to be limited to the classes of persons with which the Legislature can deal, have been arranged under one head and styled "British-Indian Enactments"; whilst Enactments which purport to be made, in whole or in part, under the special authority of the Executive Government above described, or which do not appear to be limited to the classes of

¹ *i.e.*, the territories of any Native Prince or Chief under the suzerainty of Her Majesty exercised through the Governor-General of India, or through any Governor or other officer subordinate to the Governor-General of India—see 52 and 53 Vict., cap. 63, s. 18 (5).

² There are certain exceptions to the general rules laid down in this paragraph, which are noticed in the body of the Lists.

persons with which the Legislature can deal, have been arranged under a different head, having as its title the name of the particular place for which the Enactments have been made with the word "British" prefixed. Broadly speaking, the "British-Indian Enactments" are personal laws applicable only to British subjects or servants, whilst the other Enactments are territorial laws applicable to all persons in the particular places to which they respectively refer.

4. The minor classification under each of these heads is identical, the Enactments being arranged, as far as possible, in separate lists, as they are of the nature of—

- (1) Principal Enactments, that is, Enactments made under the immediate authority of the Legislature or the Executive Government, consisting of—

A.—Enactments of the Legislature—

- (a) Statutes,
- (b) Acts of the Governor-General in Council¹;

B.—Enactments of the Executive Government—

- (a) Enactments of the British-Indian Legislatures applied,
- (b) Special Laws; or

- (2) Subordinate Enactments, that is, Enactments (Rules and Orders) made under authority conferred in this behalf by Principal Enactments.

5. "Special Laws" are new laws made by the Executive Government for places in which it has acquired special jurisdiction, while "Enactments of the British-Indian Legislatures

¹Strictly speaking, *all* the Enactments of the Legislatures established in this country are Subordinate Enactments, inasmuch as the Indian Legislatures derive their authority solely from Parliamentary Enactments; but for the purposes of these Lists, Acts of the Governor-General in Council are classified as on the same footing with Statutes.

applied" are, as their title indicates, existing British-Indian Enactments which have, by order of the Executive Government, been adopted, usually with certain modifications, as laws in such places. Though there is no material distinction between these two kinds of Enactments, it has been found convenient to arrange them in separate groups in these volumes.

6. A general classification of the British Enactments which may be made for the Native States in India, and a detailed classification of the various British Enactments actually in force in the Native States dealt with in each volume, which have been prepared in accordance with the above remarks, will be found in Statements Nos. I and II, prefixed to these volumes (pages xi and xii).

7. The Enactments which the various Native States may have made for their respective territories are beyond the scope of this work.

8. For the convenience of local officers, each volume contains (*see* Part I) the British Enactments in force generally in all Native States in India, as well as the Enactments in force locally in the particular Native States with which it deals.

9. Numerous references to Aitchison's Treaties have been inserted, which will, it is hoped, add to the usefulness of these Lists. The revised edition of 1876 is the one referred to.

10. A short alphabetical index of names of places has been appended for convenience of reference.

11. In compiling the volumes—

(a) Rules and Orders of a temporary nature or conferring powers on persons by name have, as a rule, been omitted ; and

(b) Special Laws and Subordinate Enactments, which are not to be found in the Codes published by the Legislative Department, have, as a rule, been set out *in extenso*.

12. Mr. G. R. Ridge of the Legislative Department Office has assisted me in the preparation of these Lists, and Mr. F. G.

Wigley, the Officiating Under Secretary, has kindly undertaken to supervise the passing of the final proof through the Press and the insertion of such Enactments as may be issued after this date.

13. Lastly, it must be stated that these volumes are not authoritative, and that the Government of India is in no way responsible for their contents. They have been compiled by me from the Official Gazettes, supplemented by local information obtained through the Foreign Department. Though I have made them as complete and accurate as was possible, having regard to the materials at my disposal and the limited time which I have been at liberty to devote to the work, I am fully conscious of their many defects. At the same time I hope that notwithstanding their imperfections, the volumes will be found to be of some practical value to Political Officers and others desirous of obtaining information concerning the British Enactments in force in the Native States in India.

J. M. MACPHERSON.

SIMLA;

The 27th October 1890.

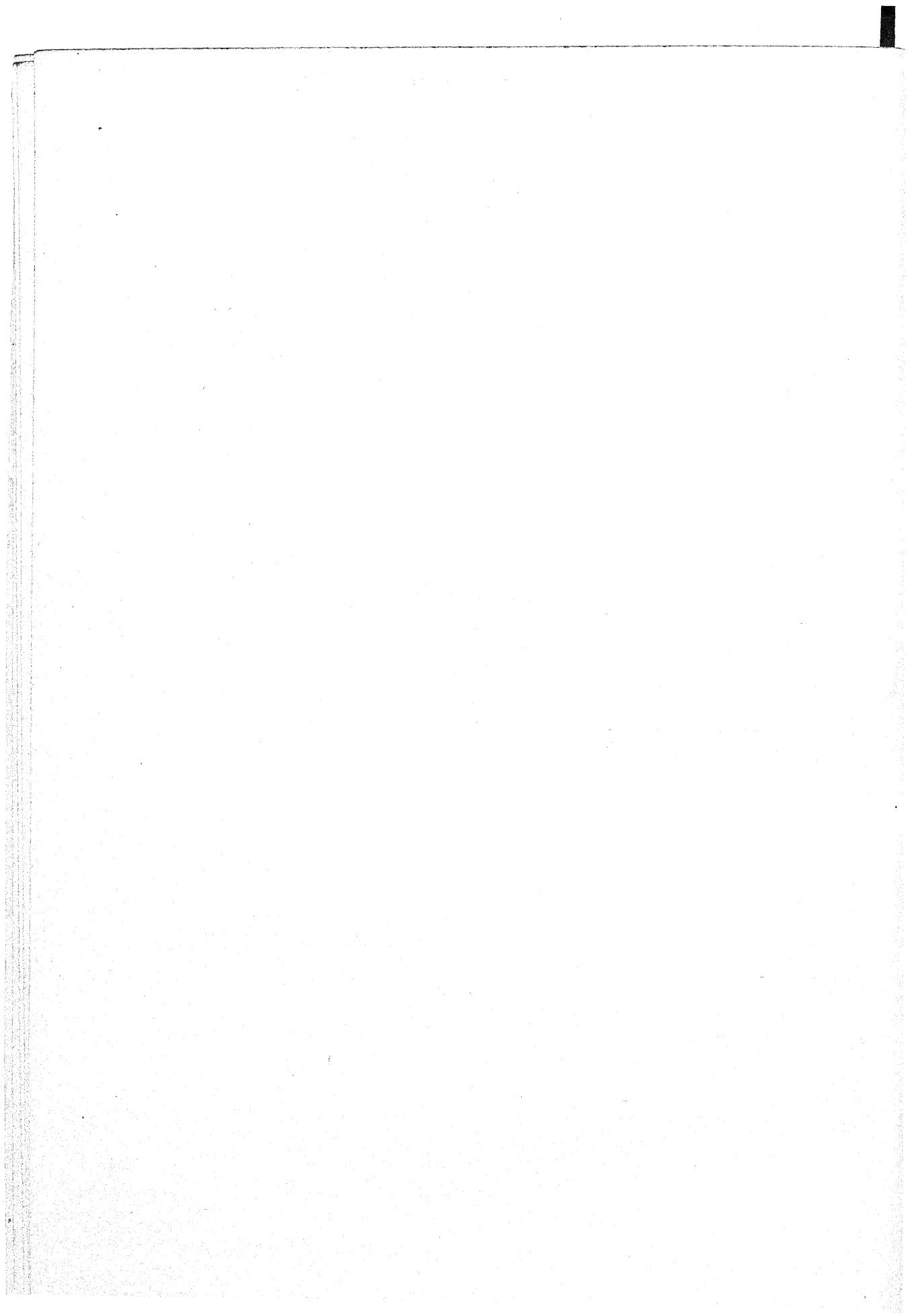
In his recent valuable work, "The Protected Native States of India," Mr. Lee-Warner states (see page 366), that if the reader "refers to the official Gazettes of the Indian Government he will find many scores of pages devoted annually to the judicial notifications published by the political offices of the Empire. The law relating to the Native States fills thousands of pages." The object of the work now being brought to completion has been to save the labour and trouble involved in referring to the official Gazettes for these Notifications by supplying information in a classified form as to their contents. Though the work only professes to contain lists of the Notifications in question, it will be found on examination that, except in the case of the two first volumes, which do not, as a rule, reproduce the subordinate Enactments, the whole of each Notification referred to in these volumes is set out *in extenso* either in the last column of the

Lists or in the appendices, so that a reference to the Gazettes, even for the purpose of ascertaining the exact words of a Notification, has been rendered unnecessary. Indeed, if used in conjunction with the "Codes" published by the Legislative Department, which contain the Statutes, Acts, and Regulations mentioned in the Lists, these volumes ought to form a fairly complete handbook to the British Enactments now in force in the Native States of India.

The subject of the relations between the British Government and the Native States of India has of late been brought before the public not only in Mr. Lee-Warner's work above mentioned, but also in Mr. Tupper's no less valuable work, "Our Indian Protectorate." In both these volumes these relations have been treated of chiefly from a politico-historical point of view. In his earlier work, entitled "A Collection of Treaties, Engagements, and Sanads relating to India and neighbouring countries," of which a revised edition has recently been published, Sir Charles Aitchison dealt very fully and comprehensively with the same subject, mainly from the standpoint of our contractual relations towards these States. In these and the previous volumes of this work an attempt has been made to approach this subject from what may be described as its legal or jurisdictional aspect, the object being to show the extent to which British-made law applies to these Native States, and, though these volumes are practically little more than compilations of information which is available to any one who chooses to study the Gazettes, they will perhaps help to throw light on what has hitherto been a somewhat confusing branch of the subject.

J. M. MACPHERSON.

SIMLA ;
The 1st January, 1895.



PREFACE TO THE SECOND EDITION.

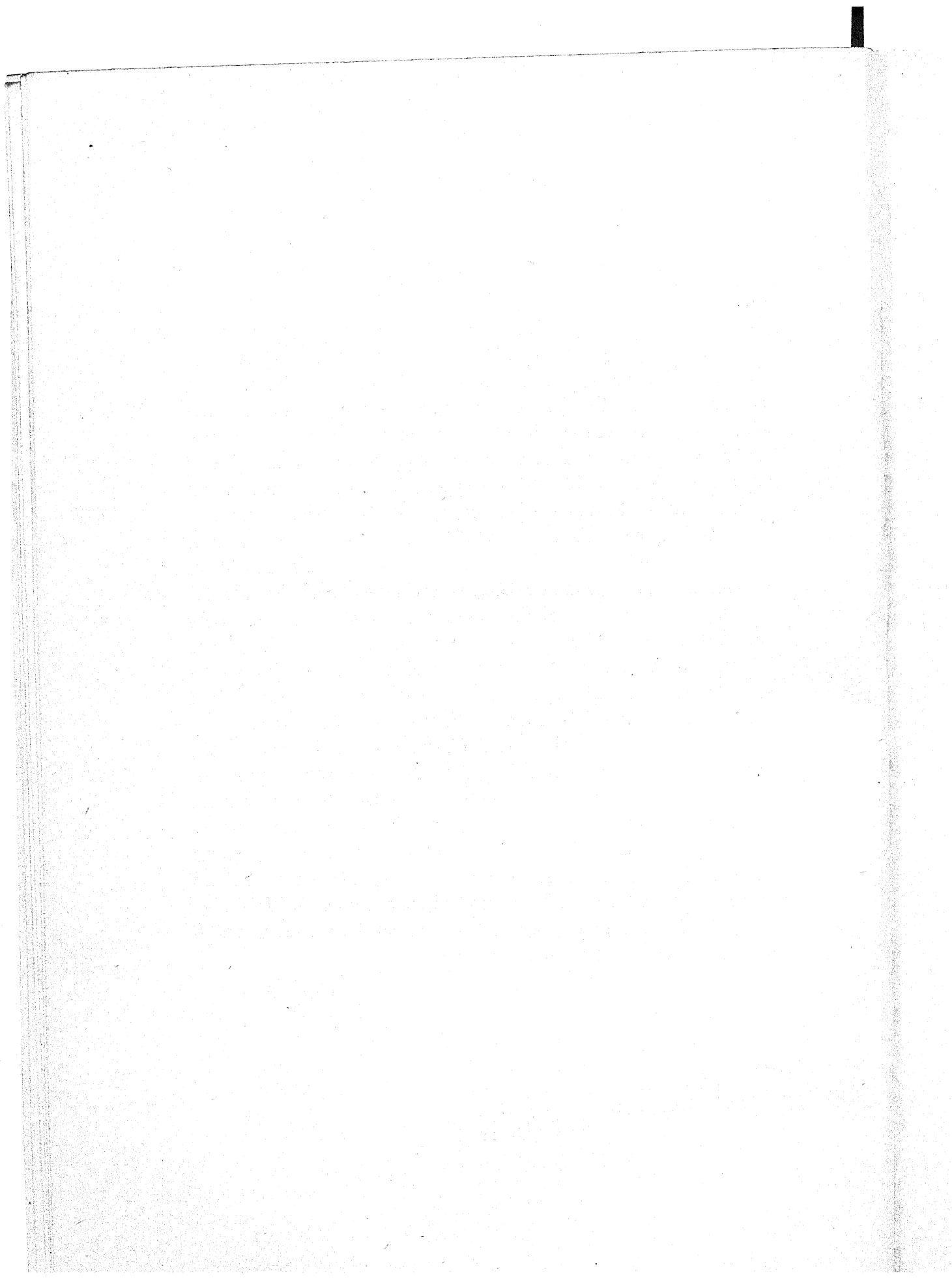
IN preparing for publication the second edition of this work one important alteration has been introduced which, it is hoped, will render it more useful for purposes of reference. In the first edition the Enactments were merely summarized and included in the lists, with the exception of certain special ones, which were reproduced *in extenso* in Appendices: in the present edition, however, all Enactments which have been issued by the Government of India have been reproduced *in extenso*, except in so far as they are to be found in the volumes of General Acts of the Governor-General in Council, or in one of the Provincial Codes. In such cases full references are given: and the chronological lists which formed the basis of the first edition are only retained in a simplified form to serve the purposes of a table or index. In its present form it is hoped that the work may be regarded as a not inadequate supplement to the General Acts of the Governor-General in Council and the Provincial Codes.

2. A general nominal index has been added at the end of the sixth Volume (the Western Indian Volume) for facility of reference.

3. Mr. Macpherson, the Secretary to the Government of India in the Legislative Department, who compiled the first edition, has kindly permitted me to consult him in matters regarding the general scheme of the work, and I have to express my obligations to him for his advice. I have also had the assistance of Mr. Ridge of the Legislative Department Office, who has been most useful in helping to prepare the volumes for Press.

A. WILLIAMS.

SIMLA;
The 15th September 1899.



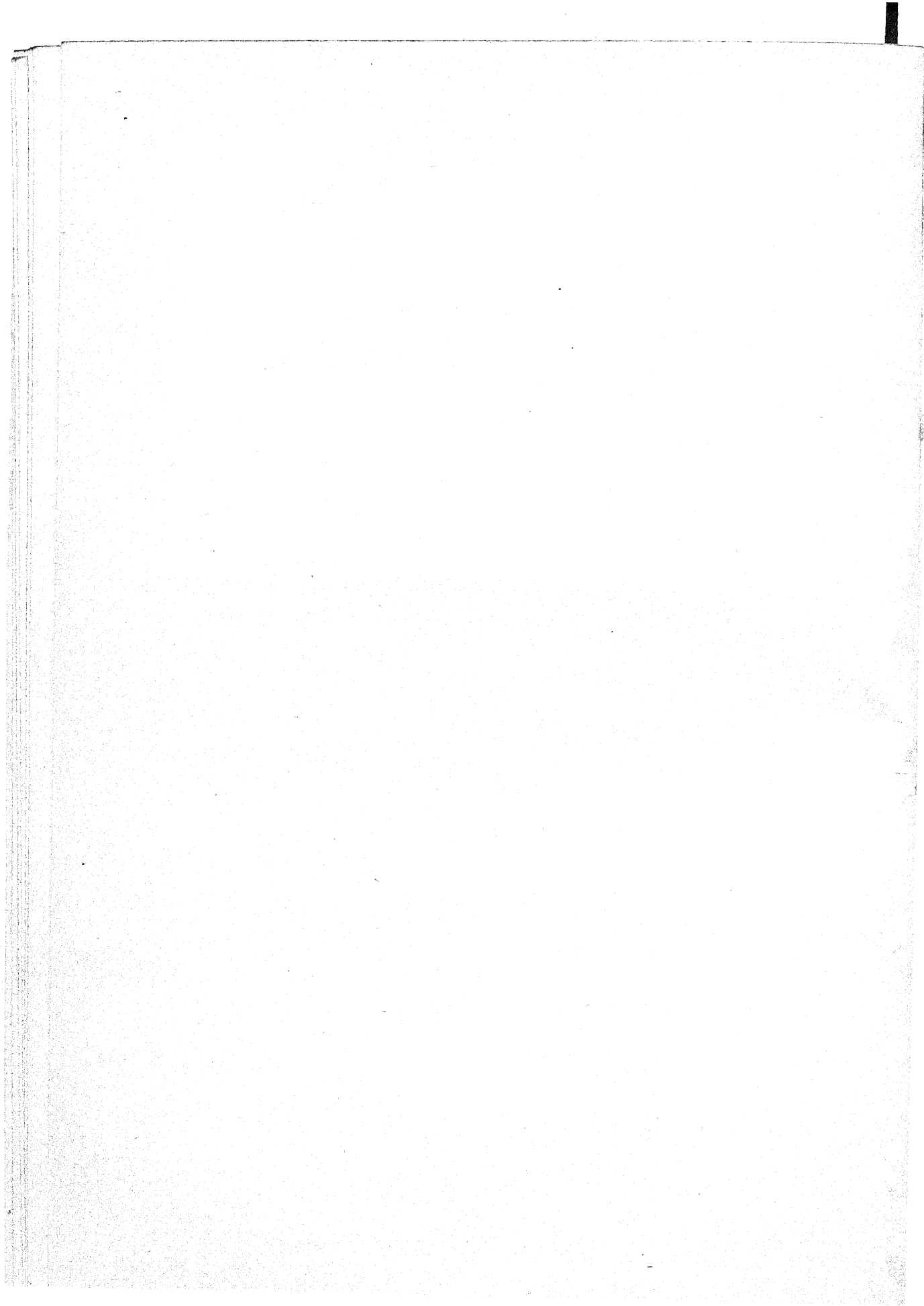
PREFACE TO THE THIRD EDITION.

IN this, the third, edition of "British Enactments in force in Native States," the system of arrangement has been altered from that adopted by Mr. (now Sir John) Macpherson in the first edition. States in relation with the Government of India, with the Administered Areas situated in them, have been grouped (Volumes I-III) apart from those in relation with Local Governments (Volume IV), while one Volume (V) is devoted to Railways wherever situated. Again orders under Acts applied and under Local Laws have been separated from the rest of the enactments, and form Volumes II and III in the case of the first group of States, and Part II of Volume IV in the case of the second group, and Part II of Volume V in the case of railways. Lastly, for convenience of reference, orders relating to Courts have been entered under a separate sub-head in each chapter in Volumes I, IV, Part I, and V, Part I. In the Appendices have been collected all orders to which there are constant references in the body of the work, or which it is convenient to group together for purposes of comparison, such as orders relating to the appointment of Justices of the Peace, of Marriage Registrars, and of Registrars of Births and Deaths.

Each Volume states the law as in force on the 19th April 1913.

O. V. BOSANQUET.

SIMLA;
The 24th April 1913.



CHAPTER I.

BALUCHISTAN AGENCY TERRITORIES.

By the terms of the notification¹ of the Government of India in the Foreign Department, No. 1603-I.B., dated the 28th July 1911, "all notifications, rules, orders or bye-laws made or which may hereafter be made" under the enactments (except the Naturalization Act, 1852) now or hereafter in force in British Baluchistan are to be deemed to be in force in the Baluchistan Agency Territories "unless otherwise declared by the Agent to the Governor-General with the previous sanction of the Governor-General in Council."

The orders collected in this Chapter are those which have been made expressly for the Agency Territories under Acts or Regulations locally applied or under Local Laws, and which still remain in force.

Orders under Acts locally applied.

No. 3835, dated the 4th July 1892.—Not re-printed.

[*Gazette of India*, Pt. II, 1892, p. 467.]

Police Act, 1861.

Extension of the provisions of section 34 "so far as they may be suitable" to—

"The Civil town of Quetta."

No. 8046, dated the 12th December 1895.—Not re-printed.

[*Ditto*, 1895, p. 1513.]

"Fort Sandeman, Loralai and New Chaman."

No. 2594, dated the 12th June 1907.—Not re-printed.

[*Ditto*, 1907, p. 951.]

"Head-quarters of the Sub-Tahsil at Sinjawai, including the bazar at Smalan."

No. 91, dated the 8th January 1910.—Not re-printed.

[*Ditto*, 1910, p. 96.]

"Head-quarters of the Nasirabad and Railway Sub-Division including the bazar at Jhatpat."

No. 5552, dated the 8th December 1910.—Not re-printed.

[*Ditto*, 1910, p. 1857.]

"All the Bazars in the Bolan Pass and Nushki Railway District."

¹ Printed Vol. I, p. 7.

Stage-Carriages
Act, 1861.

Rules.

No. 6826, dated the 7th October 1902.—In exercise of the powers conferred by section 20A of the Stage-Carriages Act (XVI of 1861) as applied to the Agency territories by Foreign Department notification No. 1020½-E.A. dated the 21st June 1901, the Agent to the Governor-General in Baluchistan is pleased to issue the following rules for the regulation and control of stage carriages on the Harnai-Loralai-Fort Sandeman and other roads mentioned in the rules :—

1. Each carriage shall be numbered and the number displayed on the boot.

2. The driver shall wear a brass badge on his left arm with the number of his carriage engraved on it.

3. Inspection of the ponies, harness, the rolling stock must be permitted at any time, and by any person or persons acting under the orders of the District Magistrate.

4. If tongas run at night, they must carry lighted lamps.

5. Tongas will not be permitted to run at night on the Harnai-Loralai-Fort Sandeman road or on any road in Zhob except under the written permission of the District Magistrate.

6. The maximum weight of luggage to be carried by any tonga is as follows :—

If three passengers besides driver	30 seers.
If two passengers besides driver	2 maunds and 10 seers.
If one passenger besides driver	3 " " 30 "
If no passenger	5 maunds.

Under no circumstances are more than three passengers besides driver to be carried. Two children under twelve but more than three years of age shall be reckoned as one adult person.

7. A driver's license should not be granted to any person who the District Magistrate has reason to think is not qualified to drive.

8. On no road passable for a tonga or tum-tum may a greater stage than 30 miles be done with only one horse or pony in one day, with the exception of the stages noted below :—

	Miles.
1. Marratangi to Murgha	33½
2. Lakaband to Fort Sandeman	32½
3. Lahor to Zirrah	32½
4. Zirrah to Lakaband	37
¹ [5. Loralai to Duki <i>vid</i> Sinjawi	38½]

9. The following stages have been fixed, and they are not to be exceeded

¹ Added by notification No. 3494, dated the 6th July 1903. *Gazette of India*, 1903, Pt. II, p. 751.

by any tum-tum or tonga unless the horse or pony is replaced by a fresh one :—

(a) Between Harnai and Loralai and *vice versa*—

Any stages, provided the journey occupies not less than two days, and also provided that, if the stage to be done is over 25 miles, a rest of at least two hours on the down journey and on the upward journey from Harnai to Loralai of at least 4 hours be given to the horse or pony at the first Dâk Bungalow or Rest House passed *en route*.

(b) Between Loralai and Fort Sandeman and *vice versa*—

The stages will be—

	Miles.
(1) Loralai to Marratangi	25
(2) Marratangi to Murgha	33½
(3) Murgha to Lakaband	21½
(4) Lakaband to Fort Sandeman	32½

In all the stages on this road at least two hours' rest must be given to the horse at the first Dâk Bungalow passed *en route*.

(c) Any traveller wishing to do the journey in three stages must have a change of ponies at Lahor, for which there will be an extra charge of rupees three.

The stages will then be—

	Miles.
(1) Loralai to Zirrah	43
(2) Zirrah to Lakaband	37
(3) Lakaband to Fort Sandeman	32½

10. In the absence of any private arrangement between the proprietor, agent, or driver of stage carriage and hirer, the following rates of hire shall be paid :—

	Rs.
(a) Harnai to Loralai or <i>vice versa</i> , single journey	12
(b) Loralai to Fort Sandeman or <i>vice versa</i> , single journey	36
(c) Do. do. return journey	50

and for intermediate places—

	Single journey. Rs.	Return journey. Rs.
Loralai to Lahor	4	6
Loralai to Marratangi	10	15
Loralai to Zirrah	15	22½
Loralai to Murgha	20	30
Loralai to Lakaband	30	45
Loralai to Sinjawi	6	8
Loralai to Razghai	8	12
Loralai to Tor Khan	10	18

	Single journey.	Return journey.
¹ [Loralai to Duki <i>via</i> Sinjawi	13	20]
Harnai to Tor Khan	5	7½
Harnai to Razghai	8	12
Harnai to Sinjawi	10	15

Two rupees per diem to be paid for a halt at any place.

N.B.—"Single journey" fares above allow for the man's returning empty to a head-quarter station or proceeding to an out-station empty in the first instance to take a fare anywhere.

If taken by the hour in any Cantonments or Municipal limits, As. 8 for the first hour and As. 6 for every additional hour afterwards. If taken outside Municipal or Cantonments limits, As. 8 per mile of the distance travelled.

If taken by the day—

- (a) for any distance within a radius of 10 miles from Cantonment, Rs. 5.
- (b) for any distance beyond the 10 miles radius As. 8 extra per mile

Thus if taken by the day at Loralai and taken to Sirki Jungle, which is 16 miles from Loralai, the fare would be Rs. 5 *plus* Rs. 3 for the extra 6 miles outside the 10 miles radius.

11. All fares will be paid before starting. If for any special reasons a fare has not been prepaid and is not paid or offered within a week of its becoming due, 25 per cent. extra will be charged in addition to the fare.

12. Applications for licenses should be made to the Magistrate of the District, who will issue the necessary licenses on payment of fees of Rs. 2-8 for every license. Every such license shall be in force for one year from the date thereof.

13. A license is liable to be cancelled if it should appear to the District Magistrate or any person or persons appointed by him in this behalf that the carriage or any horse or pony or harness used therewith is unsafe or unserviceable or otherwise unfit for public use.

14. No horse or pony with galled shoulders or other open wound or that goes lame or that is weak, broken winded or otherwise in bad condition, nor any horse or pony not thoroughly broken into harness or manageable and under control, or that in the preceding 24 hours has been driven for more than 25 miles without a rest of two hours, will be considered serviceable and fit for public use, and the employment of any such horse will expose the licensee of the carriage in which it shall be employed to cancelment of his license.

15. Any proprietor, agent, or driver of a carriage who knowingly permits more passengers or luggage to be carried than is provided for in his license,

¹ Added by notification No. 3494, dated the 6th July 1903. *Gazette of India*, 1903, Pt. I, p. 751.

shall be liable, on first conviction, to a fine not exceeding one hundred rupees, and on any subsequent conviction to a fine which may extend to five hundred rupees, and the proprietor, agent, or driver of any such carriage in respect of which any such offence is committed shall be held to have knowingly permitted such offence, unless he can be shown to have taken every reasonable precaution and to have made reasonable provision to prevent its commission.

16. Any person who shall cruelly beat, ill-treat, over-drive, misuse, or cause or procure to be cruelly beaten, ill-treated, over-driven or misused any horse or "pony" in a stage carriage, or who otherwise shall break any of these rules, shall be liable to a fine not exceeding one hundred rupees.

NOTE.—Drivers, proprietors, or agents who drive or cause to be driven in a licensed carriage any horse or pony for more than 25 miles within the space of 24 hours without a rest of two hours will be considered to have cruelly ill-treated, over-driven, and misused such horse or pony within the meaning of this rule.

17. A complaint book shall be kept by each tonga driver, which will be open to inspection by the District Magistrate or any person or persons appointed by him in this behalf at any time; and the repetition of complaints will entail the cancellation of all licenses granted to the offending proprietors.

This license of a stage carriage is hereby granted under the authority of Act XVI of 1861, sections 3—4, to be in force for the period of one year from the date hereof, according to the particulars set forth below and on reverse.

1	2	3	4	5	6	7	8	9	10
Number of license.	Date of license.	Name of proprietor of stage carriage.	Residence of proprietor.	Where head office of proprietor is held.	Maximum of passengers allowed to be carried in this stage carriage.	Maximum weight of luggage licensed to be carried.	Number of horses by which the stage carriage shall be drawn.	Place at which licensed.	REMARKS.
							To be drawn by one pony, which must be quiet and well trained.		

DISTRICT MAGISTRATE'S OFFICE,

The

190 .

District Magistrate.

[*Cazette of India*, 1902, Pt. II, p. 1134.]

Parsi Marriage and
Divorce Act, 1865.

¹ Appointment of
Registrar for the
Quetta District.

No. 4171, dated the 15th June 1898.—In exercise of the powers conferred by section 7 of Act XV of 1865 (The Parsi Marriage and Divorce Act) as applied to the Agency Territories by Government of India in the Foreign Department notification No. 572-E.A., dated the 23rd March 1898, the Agent to the Governor-General is pleased to appoint the person holding the office of the Political Agent of Quetta for the time being, to be Registrar of Marriages under the aforesaid Act for the Quetta District.

[*Gazette of India*, 1898, Pt. II, p. 692.]

Public Gambling
Act, 1867.

Extension of the
Act to places
named.

No. 7364, dated the 23rd November 1894.—In exercise of the power conferred by section 2 of Act III of 1867 (The Gambling Act) as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, the Agent to the Governor-General is pleased to extend the whole of the provisions of the said Act to the following local areas in the districts of Quetta, Zhob, and the Bolan Pass :—

Quetta District.

- (1) The civil and military stations and the native town of Quetta ;
- (2) The Kansai and Siriab villages ;
- (3) The railway stations and bazars (if any) at—
 - (a) Baleli, and
 - (b) Kuchlak.

Zhob District.

- (4) The civil and military stations and native towns at—
 - (a) Fort Sandeman, and
 - (b) Loralai.

The Bolan Pass District.

- (5) The bazars at Desht, Pirpunja, New Mach, Bibinani, Kirta, and Rindli, and
- (6) The railway stations and bazars at Kolepur, Dozan, Hirok, Mach, Ab-i-gum, Chiderzai, Pishi, and Nari bank.

[*Gazette of India*, Pt. II, 1894, p. 1154.]

¹ The same officer was also so appointed by the Judicial Commissioner by notification No. 300-J., dated the 13th May 1898. See *Gazette of India*, 1898, Pt. II.

No. 3262, dated the 11th May 1898.—Not re-printed.

[*Gazette of India*, Pt. II, 1898, p. 586.]

Extension of the Act to "the railway stations and bazars at Mushkaf and Panir in the Bolan Pass District."

[Ditto] to "the Head-quarters of the Tahsils and Sub-Tahsils—

No. 4280, dated the 16th May 1902.—Not re-printed.

[*Ditto*, 1902, p. 585.]

(1) Sinjawi (including the bazar at Smalan).
(2) Barkhan
(3) Kohlu in the Sinjavian Railway District."

[Ditto] to "the railway stations and bazars (if any) at—

No. 260, dated the 6th January 1904.—Not re-printed.

[*Ditto*, 1904, p. 100.]

(1) Nishpa Tunnel.
(2) Sheikh Wasil.
(3) Godi Sheikh Wasil in the Bolan Pass and Nushki Railway District."

[Ditto] to "the railway stations and bazars (if any) at—

No. 5333, dated the 2nd December 1907.—Not re-printed.

[*Ditto*, 1907, p. 1779.]

(1) Mastung Road
(2) Karak,
(3) Kirdagap in the Bolan Pass and Nushki Railway District."

No. 785, dated the 12th August 1892.—Not re-printed.

[*Ditto*, 1892, Pt. I, p. 531.]

Indian Articles of War, 1869.
Extension of section 166 to Fort Sandeman.
Cattle-trespass Act, 1871.

No. 843, dated the 23rd March 1910.—In exercise of the powers conferred by section 31 of the Cattle-trespass Act, 1871 (I of 1871), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to transfer, with effect from the 1st April 1910, to the Cantonment Authority, Quetta, in respect of the Cattle pound at Quetta Cantonment, in the Quetta District, the functions vested in the Magistrate

Quetta Cantonment Authority invested with certain powers.

of the District by sections 5, 6, 12, 14 and 17 and in the Local Government by section 18 of the Cattle-trespass Act, 1871 (I of 1871).

[*Gazette of India*, 1910, Pt. II, p. 478.]

Indian Christian
Marriage Act, 1872.

Appointment of
Marriage Registrars.

No. 4834, dated the 16th October 1903.—In exercise of the powers conferred by section 7 of the Indian Christian Marriage Act, 1872 (XV of 1872), as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, the said Agent is pleased to appoint—

- (1) the person holding the office of Political Agent, Quetta, for the time being, being a Christian, to be the Marriage Registrar for the Quetta District ;
- (2) the person holding the office of Political Agent, Zhob, for the time being, being a Christian, to be the Marriage Registrar for the Zhob District ;
- (3) the person holding the office of Political Agent, Bolan Pass and Nushki Railway District, for the time being, being a Christian, to be the Marriage Registrar for the Bolan Pass and Nushki Railway District ;
- (4) the person holding the office of Political Agent, Kohlu, Nasirabad and Railway District, for the time being, being a Christian, to be the Marriage Registrar for the Kohlu, Nasirabad and Railway District ;
- (5) the person holding the office of Political Agent, Loralai, for the time being, being a Christian, to be the Marriage Registrar for the Loralai District.

* * * * *

[*Gazette of India*, 1903, Pt. II, p. 1158.]

Opium Act, 1878.
Rules.

No. 4716, dated the 10th September 1908.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878), as applied to the territories administered by the Honourable the Agent to the Governor-General in Baluchistan as such Agent, and with the previous sanction of the Governor General in Council, the Honourable the Agent to the Governor General in Baluchistan is pleased to maké the following rules

* * * * *

¹ SUPPLY, CUSTODY AND ISSUE OF PURE OPIUM.

24. All pure opium required for consumption in the Baluchistan Agency territories except such as may be imported by a medical practitioner or druggist under rule 12 (3) shall be Bengal Excise opium and shall be obtained on indent from the Government Opium Agency at Ghazipur in the United Provinces of Agra and Oudh. The pure opium so obtained shall be deposited in the Government Treasury at Quetta.

25. (1) Immediately on arrival of a supply of pure opium at the Treasury, the Treasury Officer shall examine each chest and certify on the invoice to the condition of the outer coverings.

(2) Unless the coverings of the chest appear to be intact, and it has no appearance of having been tampered with, the Treasury Officer shall at once cause it to be opened and examined.

If any deficiency or substitution of adulterated cakes is discovered, inquiry shall immediately be made, and the fact shall at the same time be reported to the Opium Agent, Ghazipur, through the Political Agent, Quetta. If the coverings are passed as intact, a receipt shall be sent without delay to the Opium Agent.

(3) Opium chests received from the Government Opium Agency shall be placed in store under double locks, the amount being entered in a register in the form which the Revenue Commissioner may prescribe which shall show receipts and issues to and from the store under double locks. Opium chests shall, unless opened under clause (2), remain unopened, with the lead seals and wire fastenings unbroken, until the contents are required for issue.

(4) When a chest is opened at the Treasury, the seal shall be broken in the presence of the Treasury Officer. The date of opening the chest shall be noted in the register referred to in clause (3).

(5) Immediate report shall be made by the Treasury Officer to the Opium Agent through the Political Agent, Quetta, of any defect or deficiency in the contents of the chest, and any opium found to be unfit for use shall be returned without delay to the Opium Agent.

(6) Pure opium shall be issued by the Treasury Officer from double locks in the order of its receipt. No portion of the contents of a fresh chest shall be issued until the whole contents of the chest last opened have been disposed of.

(7) The Political Agent shall at least once a month verify the stock of pure opium held in the Treasury, and shall note having done so in the register referred in clause (3).

* * * * *

[*Gazette of India*, 1908, Pt. II, p. 1446.]

¹ Inserted by notification No. 1853-Z., dated the 19th August 1909. *Gazette of India*, 1909, Pt. II, p. 1378.

¹Rules in force throughout the Agency territories relating to the import, transport, export, manufacture and sale of arms and ammunition.

¹No. 1437-E., dated the 27th July 1895.—Not reprinted.

[*Gazette of India*, 1895, Pt. I, p. 647.]

²Exemptions from the operation of sections 13—16 of the Act, as applied to certain localities in the Agency Territories

²No. 118-E. A., dated the 14th January 1902.—Not reprinted.

[*Gazette of India*, 1902, Pt. I, p. 32.]

²Rules relating to the possession and carrying of arms in certain localities in Agency Territories to which sections 13—16 and 19 of the Act have been applied.

²No. 120-E. A., dated the 14th January 1902.—Not reprinted.

[*Gazette of India*, 1902, Pt. I, p. 43.]

Vaccination Act, 1880.

Rules for Quetta Municipality.

No. 569-C., dated the 21st January 1897.—The following rules, made by the Quetta Municipal Committee under section 19 of the Vaccination Act, XIII of 1880, for the regulation of vaccine operations within the limits of the Quetta Municipality, have been confirmed by the Agent to the

¹These rules have been amended by notification No. 2049-E.A., dated the 13th December 1901 (*Gazette of India*, 1901 Pt. I, p. 1021), but are undergoing further revision at present. Accordingly only references are here quoted to which may be added notification No. 1252-Z., dated the 15th August 1908 (*Gazette of India*, 1908, Pt. II, p. 1320), which contains subsidiary instructions in connection with the manufacture and sale of arms and ammunition.

²These rules have been issued in connection with notification No. 1538-F. B., dated the 18th April 1904 (*Gazette of India*, 1904, Pt. I, p. 231), whereby sections 13, 14 and portions of sections 15, 16 and 19 of the Act have been applied to selected localities, but are not reprinted as they are now undergoing revision.

Governor General in Baluchistan, and hereby published for general information :—

Division of the Municipality into circles for the performance of vaccination.

I. The area of the Quetta Municipality shall be considered one circle for the purpose of these rules.

Appointment of a place in the circle as a Public Vaccine Station.

II. The Municipal Committee will provide a vaccination office in a convenient situation, and a board will be set up at this office, and maintained there, bearing the words "Vaccination station," followed by a notice setting forth for public information the name of the Public Vaccinator, and the hours of his daily attendance at the station on vaccination duty, and also a notice notifying that the Public Vaccinator will, on due request made, attend for the vaccination of children at their homes in the circle, and a notice that no charge will be made for vaccination, whether performed at the station or at a child's home.

III. The Civil Surgeon of Quetta shall, *ex-officio*, be Superintendent of Vaccination within the limits of the Quetta Municipality.

The authority with which the appointment, suspension and dismissal of the Public Vaccinator shall rest.

IV. The Public Vaccinator shall be appointed by the Municipal Committee, on the nomination of the Superintendent, and may, for recorded misconduct, be suspended or dismissed from office by the Municipal Committee on the recommendation of the Superintendent.

The time of attendance of the Public Vaccinator at the vaccine station, the vaccination season and the Public Vaccinator's place of residence.

V. The hours of daily attendance of the Public Vaccinator at the vaccine station shall be fixed by the Superintendent.

VI. The Public Vaccinator shall be a permanent resident of the circle and shall be absent therefrom only for such periods of leave as may be granted by the Superintendent.

VII. The vaccination season shall continue throughout the entire year.

The distinguishing mark or badge to be worn.

VIII. The Public Vaccinator shall at all times, when engaged in the duties of his office, wear a badge in the form of a brass plate, with the words "Public Vaccinator, Quetta Municipality," engraved on it.

The facilities to be afforded to people for procuring the vaccination of children at their own houses.

IX. The Public Vaccinator shall vaccinate children of the circle at their homes at the request of a parent or guardian, or at any other place within the circle by direction of the Superintendent.

The Public Vaccinator may also visit and vaccinate children residing beyond the circle, at the request of a parent or guardian, and with the permission of the Superintendent.

The grant and form of certificates of successful vaccination, of unfitness for vaccination, or of insusceptibility to vaccination.

X. Certificates of vaccination shall be in the Form (A) hereto annexed.

XI. Certificates of unfitness for vaccination shall be in the Form (B) hereto annexed.

XII. The Public Vaccinator shall issue to the parent or guardian a certificate of vaccination in Form (A) on account of every child vaccinated on the day of vaccination, and shall complete the certificate on the day of examination, and he shall also issue to the parent or guardian a certificate in Form (B) of unfitness for vaccination, on account of every child found unfit on the day of examination. All cases of reported unfitness for vaccination shall be referred by the Vaccinator to the Superintendent, who shall countersign every certificate issued in Form (B).

Before final delivery to the parent or guardian of any certificate the Public Vaccinator shall complete and sign the entries on its fly-leaf, which shall remain bound in the book of such certificates. The Public Vaccinator shall be provided with books of the above Forms (A) and (B).

The nature of the lymph to be used, and the supply of a sufficient quantity of such lymph.

XIII. The lymph ordinarily used by the Public Vaccinator shall be human lymph, supplied to the Public Vaccinator by the Superintendent; but arm-to-arm vaccination shall be sedulously practised. Lymph shall not be taken for any purpose from an unhealthy or weakly child, and more especially not from a child with appearance of skin disease.

In the event of a considerable demand for vaccination with animal lymph arising in the circle, the Superintendent shall either cultivate such lymph or procure a supply from elsewhere.

The necessary appliances shall be supplied to the Public Vaccinator free of charge by the Superintendent.

Fee to be levied for Vaccination with human or animal lymph.

XIV. No fee shall be charged for vaccination with human or animal lymph within municipal limits.

For the successful vaccination with human or animal lymph of a child residing beyond the circle limits, when operation and inspection are performed at the child's home, the Public Vaccinator shall be entitled to a fee of four annas.

The preparation and keeping of certain Registers.

XV. The Municipal Committee shall take measures to prepare and keep the following registers in the forms appended to these rules :—

- (1) Register of infants born within the circle on or after the 1st March 1897, with a record of vaccination or reason for non-vaccination, in every Mohalla of the Municipality.
- (2) Register of the names of children who either are now resident within municipal limits, or are brought into them after the 1st March, 1897, and who have not been vaccinated, or have not had small-pox, such children having resided within municipal limits for a month, and being, if boys under the age of 14 years and if girls under the age of 8 years.

XVI. The general register of vaccinations performed in the circle, and forms of monthly returns shall be supplied by the Superintendent.

XVII. On the 1st March and 1st September in each year, the Secretary to the Municipal Committee, shall cause notices to be affixed for public information in every important portion or quarter of the circle in the accompanying Form C, in English, Persian, Pushtoo and Urdu.

The Secretary, Municipal Committee, may at any time direct the public crier to call attention to these notices.

The preparation of Vaccination Reports and Returns.

XVIII. A monthly figured statement of results shall be submitted by the Public Vaccinator to the Superintendent in the approved Departmental form. At the same time a copy shall be sent to the Municipal Committee.

The Public Vaccinator shall submit to the Superintendent and to the Municipal Committee a figured statement of results for the year after its termination, together with a concise report upon the working of the Act during the year.

Miscellaneous.

XIX. All the fees received by the Public Vaccinator shall be credited to the municipal fund.

XX. If at any time the Superintendent has reason to believe that a parent or guardian has failed to procure the vaccination of a child liable to vaccination under the Act, he shall cause to be delivered to such parent or guardian, or to be attached to his house, a notice in the accompanying Form D.

¹ [If such notice is not complied with, the Superintendent shall report the matter to the District Magistrate for action under section 18 of the Act.]

Certificate of vaccination shall be in the following form :—

A.—Quetta Municipality.

FLY LEAF.	CERTIFICATE OF VACCINATION ISSUED ON OF 189 .						
	VACCINATED CHILD.			PARENT OR GUARDIAN.			
Register No.	Register No.	Name.	Sex.	Age.	Name.	Caste.	Place of abode.
							Result of operation.
Date of presentation.							Case examined on the and found
Result.	NOTE.—The child herein mentioned is to be presented with this certificate for examination on						
Record of instructions.	<p style="text-align: right;"><i>Public Vaccinator.</i></p> <p>Certified that the above is a true account of the vaccination it records.</p> <p>This certificate was given to _____ with instructions to _____</p> <p style="text-align: center;"><i>Superintendent of Vaccination.</i> <i>Public Vaccinator.</i></p>						

The entry in the column of results should be (1) "successful" or (2) "unsuccessful," or (3) "unsuccessful for the third time."

The instructions should be (1) "to preserve the certificate" or (2) "to present the child for revaccination," or (3) "to consider further vaccination of the child unnecessary."

Instructions in form (3) shall be countersigned by the Superintendent.

¹ Substituted by notification No. 879, dated the 28th February 1898. *Gazette of India*, 1898, Pt. II, p. 285.

Certificate of unfitness for vaccination shall be in the following form :—

B.—Quetta Municipality.

No. DATE.	No. CERTIFICATE OF UNFITNESS FOR VACCINATION ISSUED ON THE OF 189 .						
<i>Name of child.</i>	<i>Child.</i>			<i>Parent or Guardian.</i>			<i>INSTRUCTIONS.</i>
	<i>Name.</i>	<i>Sex.</i>	<i>Age.</i>	<i>Name.</i>	<i>Caste.</i>	<i>Place of abode.</i>	
<i>Name of parent and place of abode.</i>							<i>Child to be presented for re-inspection on</i>
<i>Cause of unfitness.</i>	I hereby certify that the above-named child was presented to me for vaccination this day and found unfit for vaccination for a period of by reason of						
<i>Instructions.</i>							
<i>Public Vaccinator.</i>	<i>Countersigned.</i>			<i>Superintendent of Vaccination.</i>			<i>Public Vaccinator</i>

The instruction entry should denote (1) a fixed date of the current vaccination season, or (2) a period of the next vaccination season.

FORM C.

PUBLIC NOTICE DATED _____.

The public are hereby informed that the vaccination season of 189 , commenced on the , and this is to give notice that, in obedience to the law, every unvaccinated child of more than six months of age, resident within the Quetta Municipality, should be presented by its parent or guardian to the Public Vaccinator for inspection, with a view to its vaccination. If by reason of ill-health the child is found to be temporarily unfit for vaccination, a certificate (in form B) will be issued to the parent or guardian of the child notifying the date on which the child must again be presented for inspection with a view to vaccination.

Secretary, Municipal Committee.

To

of (address)

The above-named (name) is required to present to the Public Vaccinator the undermentioned child (or children) on the _____ of _____ 189 , for examination, with a view to the vaccination of such child (or children).

Name or description of child (or children).

Superintendent of Vaccination.

REGISTER (RULE XV).

FORM I.

*Vaccination register of infants born in the _____ Mohalla
of Quetta Municipality, commencing from 1st March 1897.*

Serial No.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of birth.	Number in general vaccination register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.
							Under one year.			
							Above one and under six years.			
							Successful.			
							Unsuccessful.			
							Unknown.			
							Date.			
							Successful.			
							Unsuccessful.			
							Leaving Quetta municipal limits with date.			
							Sickness.			Certificate No.
							Insusceptibility.			
							Death with date.			
							Initials of vaccinator.			
							Initials of inspecting officer.			

Serial No.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of registration.	Number of general vaccination register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.
						Under one year.	Above one and under six years.	Successful.	Unsuccessful.	Unknown.
								Data.	Successful.	Unsuccessful.
									Leaving Quetta municipal limits with date.	Sickness.
									Insusceptibility.	Death with date.
									Initials of vaccinator.	Initials of inspecting officer.

No. 1942, dated the 4th April 1908.—In supersession of Notification No. 4471, dated Quetta, the 17th July 1897, the Agent to the Governor-General in Baluchistan is pleased to make the following rules under section 20 of the Vaccination Act, XIII of 1880, for the regulation of vaccine operations within the limits of the Cantonment of Quetta.

I. The area of the Quetta Cantonment shall be considered one circle for the purpose of these rules.

II

shall act in consultation with the Principal Medical Officer, His Majesty's Forces in Baluchistan.

The authority with which the appointment, suspension and dismissal of the Public Vaccinator shall rest.

III. A Public Vaccinator for the Cantonment shall be appointed by the Cantonment Committee, on the nomination of the Superintendent, and may for recorded misconduct, be suspended or dismissed from office by the Cantonment Committee on the recommendation of the Superintendent.

IV. The Public Vaccinator shall not be absent from his circle without the permission of the Superintendent.

V. The vaccination season shall continue throughout the entire year.

The distinguishing mark or badge to be worn.

VI. The Public Vaccinator shall at all times, when engaged in the duties of his office wear a badge in the form of a brass plate, with the words "Public Vaccinator, Quetta Cantonment," engraved on it.

The facilities to be afforded to people for procuring the vaccination of children at their own houses.

VII. The Public Vaccinator shall vaccinate children of the circle at their homes at the request of a parent or guardian, or at any other place within the circle by direction of the Superintendent.

The Public Vaccinator may also visit and vaccinate children residing beyond the circle, at the request of a parent or guardian, and with the permission of the Superintendent.

The grant and form of certificates of successful vaccination, of unfitness for vaccination or of insusceptibility to vaccination.

VIII. Certificates of vaccination shall be in the Form (A) hereto annexed.

IX. Certificates of unfitness for vaccination shall be in the Form (B) hereto annexed.

X. The Public Vaccinator shall issue to the parent or guardian a certificate of vaccination in Form (A) on account of every child vaccinated on the day of vaccination, and shall complete the certificate on the day of examination, and he shall also issue to the parent or guardian a certificate in

Form (B) of unfitness for vaccination, on account of every child found unfit on the day of examination. All cases of reported unfitness for vaccination shall be referred by the Vaccinator to the Superintendent, who shall counter-sign every certificate issued in Form (B).

Before final delivery to the parent or guardian of any certificate the Public Vaccinator shall complete and sign the entries on its fly-leaf, which shall remain bound in the book of such certificates. The Public Vaccinator shall be provided with books of the above Forms (A) and (B).

The nature of the lymph to be used, and the supply of a sufficient quantity of such lymph.

XI. The lymph ordinarily used by the Public Vaccinator shall be human lymph, supplied to the Public Vaccinator by the Superintendent, payment for the same being made from the Cantonment Fund; but arm-to-arm vaccination shall be practised. Lymph shall not be taken for any purpose from an unhealthy or weakly child, and more specially not from a child with appearance of skin disease.

In the event of a considerable demand for vaccination with animal lymph arising in the circle, the Superintendent shall either cultivate such lymph or procure a supply from elsewhere.

The necessary appliances shall be supplied to the Public Vaccinator by the Superintendent at the expense of the Cantonment Fund.

Fee to be levied for Vaccination with human or animal lymph.

XII. No fee shall be charged for vaccination with human or animal lymph within the circle limits.

For the successful vaccination with human or animal lymph of a child residing beyond the circle limits, when operation and inspection are performed at the child's home, the Public Vaccinator shall be entitled to a fee of four annas.

The preparation and keeping of certain registers.

XIII. The Cantonment Committee shall take measures to prepare and keep the following registers in the forms appended to those rules:—

- (1) Register of infants born within the circle on or after the 1st March 1897, with a record of vaccination or reason for non-vaccination, in every Mohalla of the Cantonment.

- (2) Register of the names of children who either are now resident within Cantonment limits, or are brought into them after the 1st March 1897, and who have not been vaccinated, or have not had small-pox, such children having resided within Cantonment limits for a month, and being, if boys under the age of 14 years and if girls under the age of 8 years.

XIV. The general register of vaccinations performed in the circle, and forms of monthly returns shall be supplied by the Superintendent.

XV. On the 1st March and 1st September in each year, the Secretary to the Cantonment Committee, shall cause notices to be affixed for public information in every important portion or quarter of the circle in the accompanying Form C, in English, Persian, Pushtoo and Urdu.

The Secretary, Cantonment Committee, may at any time direct the public crier to call attention to these notices.

The preparation of Vaccination Reports and Returns.

XVI. A monthly figured statement of results shall be submitted by the Public Vaccinator to the Superintendent in the approved departmental form. At the same time a copy shall be sent to the Cantonment Committee.

The Public Vaccinator shall submit to the Superintendent and to the Cantonment Committee a figured statement of results for the year after its termination, together with a concise report upon the working of the Act during the year.

Miscellaneous.

XVII. All the fees received by the Public Vaccinator shall be credited to the Cantonment fund.

XVIII. The notice referred to in section 17 of the Act shall be in the accompanying Form D.

If such notice is not complied with, the Superintendent shall report the matter to the Cantonment Magistrate, who shall proceed as directed in section 18 of the Act.

Certificate of vaccination shall be in the following form :—

A—Quetta Cantonment.

FLY LEAF.	CERTIFICATE OF VACCINATION ISSUED ON OF 190 .						
Register No.	Register No.	VACCINATED CHILD.			PARENT OR GUARDIAN.		
		Name.	Sex.	Age.	Name.	Caste.	Place of abode.
							Result of operation.
Date of presentation.							Case examined on the and found
<p>NOTE.—The child herein mentioned is to be presented with this certificate for examination on.</p>							
Result.	Public Vaccinator.						
Record of instructions.	Certified that the above is a true account of the vaccination it records.						
	This certificate was given to with instructions to						
Public Vaccinator.	Superintendent of Vaccination.			Public Vaccinator.			

The entry in the column of results should be (1) "successful," or (2) "unsuccessful," or (3) "unsuccessful for the third time."

The instructions should be (1) "to preserve the certificate" or (2) "to present the child for re-vaccination," or (3) "to consider further vaccination of the child unnecessary."

Instructions in form (3) shall be countersigned by the Superintendent.

Certificate of unfitness for vaccination shall be in the following form :—

B.—Quetta Cantonment.

NO. DATE.	NO. CERTIFICATE OF UNFITNESS FOR VACCINATION ISSUED ON THE _____ OF 190 .						
Name of child.	CHILD.			PARENT OR GUARDIAN.			Instructions.
	Name.	Sex.	Age.	Name.	Caste.	Place of abode.	
Name of parent and place of abode.							Child to be presented for re-inspection on
Cause of unfitness.	I hereby certify that the above-named child was presented to me for vaccination this day and found unfit for vaccination for a period of _____ by reason of _____						
Instructions.							
Public Vaccinator.	Countersigned.			Superintendent of Vaccination.			Public Vaccinator.

The instruction entry should denote (1) a fixed date of the current vaccination season, or (2) a period of the next vaccination season.

FORM C.

PUBLIC NOTICE DATED _____

The public are hereby informed that, in obedience to the law, every unvaccinated child of more than six months of age, resident within the Quetta Cantonment, should be presented by its parent or guardian to the Public Vaccinator for inspection, with a view to its vaccination. If by reason of ill-health the child is found to be temporarily unfit for vaccination, a certificate (in form B) will be issued to the parent or guardian of the child notifying the date on which the child must again be presented for inspection with a view to vaccination.

Secretary, Cantonment Committee.

To

(Name)

of (address)

Quetta.

The above-named (name) is required to present to the Public Vaccinator the undermentioned child (or children) on the _____ of _____ 190____, for examination, with a view to the vaccination of such child (or children).

Name or description of child (or children).

Superintendent of Vaccination, Quetta Cantonment.

REGISTER (RULE XV).

FORM I.

*Vaccination register of infants born in the Mohalla
of Quetta Cantonment, commencing from 1st March 1897.*

Serial No.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of birth.	Number in general vaccination register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.	Initials of vaccinator.	Initials of inspecting officer.
							Under one year.					
							Above one and under six years.					
							Successful.					
							Unsuccessful.					
							Unknown.					
							Date.					
							Successful.					
							Unsuccessful.					
							Leaving Quetta Cantonment limits with date.					
							Sickness,					
							Insusceptibility.					
							Death with date.					
							Initials of vaccinator.					
							Initials of inspecting officer.					

FORM II.

Register of names of boys of less than 14 years of age, and of girls less than 8 years of age, now resident in or hereafter brought into the Quetta Cantonment, who have not been vaccinated or have not had small-pox disease.

Serial No.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of registration.	Number of general vaccination register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.	Initials of vaccinator.	Initials of inspecting officer.
							Under one year.	Successful.	Date.	Leaving Quetta Cantonment limits with date.		
							Above one and under six years.	Unsuccessful.	Successful.	Sickness.	Certificate No.	
								Unknown.	Unsuccessful.	Insusceptibility.		
										Death with date.		

[*Gazette of India*, 1908, Pt. II, p. 558.]

Indian Salt Act, 1882.

Revenue Commissioner to be a Commissioner for purposes of the Act.

No. 273-Exc., dated the 14th January 1908.—In pursuance of section 4 of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is pleased to appoint the Revenue Commissioner in Baluchistan to exercise and perform the powers and duties conferred and imposed by the said Act on a Commissioner of a Division.

[*Gazette of India*, 1908, Pt. I, p. 50.]

Manufacture of salt prohibited in the Nasirabad tahsil.

No. 271-Exc., dated the 14th January 1908.—In exercise of the powers conferred by section 6, clause (a) of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is pleased to prohibit absolutely the manufacture of salt in the Nasirabad tahsil of the Baluchistan Agency territories.

[*Gazette of India*, 1908, Pt. I, p. 49.]

Manufacture of salt-petre prohibited in the Nasirabad tahsil.

No. 1187-I. B., dated the 9th June 1911.—In exercise of the powers conferred by section 6, clause (a) of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is

pleased to prohibit absolutely the manufacture of saltpetre in the Nasirabad tahsil of the Baluchistan Agency territories.

[*Gazette of India*, 1911, Pt. I, p. 438.]

No. 1051-I. A., dated the 20th March 1907.—In exercise of the powers Salt duty. conferred by section 7 of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, and in supersession of the notification by the Government of India in the Foreign Department, No. 14 E. A., dated the 3rd January 1902, the Governor General in Council is pleased to direct that a duty of one rupee per maund of 82½ pounds, avoirdupois, shall be paid—

- (1) on salt imported into such territories from the Kalat State; and
- (2) on salt, other than salt in respect of which any duty leviable under the said section has already been paid, imported into the town of Quetta.

[*Gazette of India*, 1907, Pt. I, p. 235.]

No. 1186-I. B., dated the 9th June 1911.—In exercise of the powers con- Nasirabad Salt Rule 1911.ferred by sections 26, 27 and 28 of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is pleased to make the following rules, namely:—

Short title and extent. 1. (1) These rules may be called the Nasirabad Salt Rules, 1911.

(2) They extend to the Nasirabad tahsil of the Kohlu, Nasirabad and Railway District of the Baluchistan Agency territories, except rule 7, which extends to the railway lands of the North-Western Railway in the Kalat State.

2. In these rules "the Act" means the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Agent to the Governor General

in Baluchistan as such Agent.

3. No salt manufactured in the Kalat State shall be imported into the Nasirabad tahsil except under and in accordance with the conditions of a permit granted by the Tahsildar of Nasirabad.

Prohibition of importation of salt manufactured in the Kalat State.

4. Any person wishing to import salt from the Kalat State into Nasirabad shall apply to the Tahsildar of Nasirabad for a permit for importation. The applica-

Grant of permit for importation.

tion shall state the quantity of salt which it is desired to import, the salt works from which, the route by which, and the place to which the salt is to

be imported, and shall be accompanied by the amount of the duty due on the salt at the rate which may for the time being be imposed by the Governor General in Council.

5. No permit for the importation of salt shall be granted in respect of any quantity less than ten seers in weight.
No permit for less than ten seers.

6. A permit for the importation of salt shall remain in force for such period, not exceeding thirty days, as the Duration and expiry of term of permit. Tahsildar may consider necessary, and shall be delivered up, on the importation of the salt covered by it, to an officer appointed in this behalf by the Political Agent, Kohlu, Nasirabad and Railway District.

7. No salt produced or manufactured in the Kalat State shall be accepted for despatch by rail to a station in the Salt despatched by rail in Kalat. Nasirabad tahsil unless accompanied by a permit obtained under rule 4 of these rules.

8. In all cases in which salt or saltpetre illicitly manufactured or imported is seized by any Salt-revenue officer below the grade of Inspector, such officer shall at once proceed with the salt or saltpetre so seized, and any person concerned in its manufacture or import that he may have been able to arrest, and any independent witnesses to the seizure whose attendance he may be able to secure, to the nearest police post or to the officer invested with the powers of an Inspector, as may appear convenient. The senior officer present at such police post shall receive from the seizing officer the salt or saltpetre so seized, and in the presence of witnesses and accused shall, after weighing and recording the weight of each, take from each distinct kind or quality of salt or saltpetre seized (if there be more than one such kind or quality) two samples of not less than one tola each, which he shall seal with the official seal of the police station, and after numbering them deliver them to the officer who made the seizure, recording, at the same time, a note on the printed form of seizure, which will be presented to him, specifying the total weight of each kind seized, according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt or saltpetre shall be sealed up with the seal of the officer who made the seizure and of the police station, and shall remain in the *malakhana* or other secure place in such station till such time as a written order shall be sent by the officer invested with the powers of Inspector of the tahsil either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request

in the presence of some officer of the police station and the same certified on the reverse of the order, or for the delivery of the same or part thereof, as the case may be, to the bearer of the order for production in court.

9. When a seizure is made by the officer invested with the powers of Inspector in person, or when the salt or saltpetre is brought to him under the last preceding rule, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the salt or saltpetre to the station and receive the samples, or he may himself, on the spot, take out and seal up the samples and the rest of the seized salt or saltpetre with his own official seal. He may then either take the salt or saltpetre seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or the most accessible police station to be kept as in the previous case till further orders. If, however, the Inspector himself seals the salt or saltpetre, he must, in the event of the identity of the salt or saltpetre produced in court being denied by the accused, be prepared to attend and prove the same in person.

10. When anything is seized and detained under the Act or rules made under the Act, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the Salt-revenue officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

11. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

12. If orders are received from a competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

13. Should no one be present to receive the thing released, the officer of Salt-revenue in charge shall do his best to give notice to the owner of the order of release and shall cause a similar notice to be affixed on the office premises and at the Extra Assistant Commissioner's office.

If within two calendar months from the date of the notice no persons entitled to receive the thing claim it and pay all charges incurred, it shall be sold, and the proceeds placed in deposit.

After a further period of three calendar months the money shall be forfeited to His Majesty.

14. If any duty is leviable or penalty is imposed by a competent authority in respect of the thing seized, unless such duty or penalty, together with all

charges incurred, be paid within three days of the receipt by the owner of the orders of the competent authority for its release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty and charges shall be deducted, and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice as under rule 13 shall be given, the money being kept in deposit for three calendar months.

If not claimed within the period, it shall be forfeited to His Majesty.

15. When orders are received from a competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Extra Assistant Commissioner, Nasirabad, may direct.

16. When a Magistrate orders the confiscation of works, materials or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Extra Assistant Commissioner, Nasirabad.

17. Any person who may be dissatisfied with an order passed by the Inspector may appeal to the Political Agent, Appeals. Kohlu, Nasirabad and Railway District, and any person dissatisfied with an order passed by the Political Agent may appeal to the Revenue Commissioner in Baluchistan, whose decision shall be final.

18. The Political Agent, Kohlu, Nasirabad and Railway District, may subject to the control of the Revenue Commissioner in Baluchistan, make subsidiary rules and forms. subsidiary rules and prescribe all forms necessary for the administration of the Act and these rules.

[*Gazette of India*, 1911, Pt. I, p. 436.]

Grant of powers
under the Act.

No. 1246-Z., dated the 12th August 1907.—In exercise of the powers conferred on him by section 30 of the Indian Salt Act (XII of 1882) as applied to the territories administered by the Honourable the Agent to the Governor-General as such Agent, the Agent to the Governor-General is pleased to confer—

- (1) upon Political Agents serving in the said territories, the powers of an Assistant Commissioner under the said Act, to be exercised by them within their respective Districts;
- (2) upon Assistant Political Agents and Extra Assistant Commissioners serving in the said territories, the powers of a Superintendent of Salt Revenue (who is superior in rank to a Sub-Inspector of Salt Revenue) to be exercised by them within

the Districts, or the Sub-Divisions or areas in which they are employed for the time being ;

- (3) upon the Secretary, Quetta Municipal Committee, the powers of a Superintendent of Salt Revenue (who is superior in rank to a Sub-Inspector of Salt Revenue) to be exercised by him within the Quetta Municipal limits.

[*Gazette of India*, 1907, Pt. II, p. 128.]

No. 192-R., dated the 14th July 1911.—In exercise of the powers conferred on him by section 30 of the Indian Salt Act, 1882 (XII of 1882), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan as such Agent, the said Agent is pleased :—

- (1) to invest the Extra Assistant Commissioner, Nasirabad, with the powers of an Assistant Commissioner in the Nasirabad Tahsil of the Kohlu, Nasirabad and Railway District ;
- (2) to invest the Naib Tahsildar, Nasirabad, with the powers of a Salt Revenue Officer of the rank of an Inspector within the said Tahsil ;
- (3) to invest with the powers of a Salt Revenue Officer specified in sections 16 and 17 of the Act within the said Tahsil the following officers :—
 - (a) the Inspector of Police, Sibi ;
 - (b) the Sub-Inspector of Excise for Sibi and Loralai ;
 - (c) the Duffadar in charge of the Mamal Salt Tract ;
 - (d) supervising Tappedars (within their circles) ;
 - (e) tappedars within their circles ;
 - (f) the Sub-Inspectors of Police.

* * * * *

[*Gazette of India*, 1911, Pt. II, p. 1147.]

No. 3542-A., dated the 9th June 1908.—Printed Vol. I, page 30.

No. 1951, dated the 17th April 1909.—Printed Vol. I, page 30.

Provincial Small Cause Courts Act, 1887.

Cantonment Magistrate, Quetta, appointed Judge of the Cantonment Court of Small Causes with jurisdiction in suits up to Rs. 500.

Assistant Cantonment Magistrate, Quetta, appointed Additional Judge of the Cantonment Court of Small Causes with jurisdiction in suits up to Rs. 50.

Punjab Land-
Revenue Act, 1887.

Appointments of
Assistant Collectors
in the Quetta Tahsil.

No. 3568, dated the 5th June 1895.—Under section 6 of the Punjab Land Revenue Act (XVII of 1887), as applied to the Tashil of Quetta by the notification of the Government of India in the Foreign Department, No. 977-E,¹ dated the 17th May 1895, the Agent to the Governor General is pleased to appoint—

- (a) the Assistant Political Agent for Quetta and Pishin and the Tahsildar of Quetta to be Assistant Collectors of the 1st grade, and
- (b) the Naib Tahsildar of Quetta to be an Assistant Collector of the 2nd grade,

for the purposes of the said Act within the local limits of the Tahsil of Quetta.

[*Gazette of India*, 1895, Pt. II, p. 738.]

Discharge of func-
tions under the Act
in the Quetta Tahsil.

No. 2256, dated the 24th April 1897.—Under section 10 of the Punjab Land Revenue Act (XVII of 1887), as applied to the Quetta Tahsil by the Government of India in the Foreign Department notification No. 977-E,¹ dated the 17th May 1895, the Agent to the Governor General in Baluchistan is pleased to make the following orders as to the functions to be discharged under the said Act in the said Tahsil by classes of revenue officers, *viz.* :—

- (1) The functions arising under the chapters and sections of the Act, which are specified in Schedule A hereto annexed, shall be discharged only by the Political Agent (Collector) and the Revenue Commissioner ;
- (2) The functions arising under the sections and chapters of the Act, which are specified in Schedule B hereto annexed, shall be discharged only by the Assistant Political Agent (Assistant Collector of the 1st grade) the Political Agent and the Revenue Commissioner ;
- (3) In any case in which a rule made, or hereafter to be made, under the Act specifies the class of revenue officer by whom a function is to be discharged, that function shall be discharged by an officer of that class only ;
- (4) All functions arising under the Act, in respect of which the class of revenue officers by whom the function is to be discharged is specified neither in the Act, nor in any rule made under the

¹ Printed Vol. I, p. 12.

Act, nor in this notification, may be discharged by any class of revenue officers.

Schedule A.

Section or Chapter.	Subject.
Chapter III	The appointment, punishment, suspension or removal of Kanungos, Patwaris or village headmen.
Chapter V	Assessment.
Section 66	Certification of statement of account of arrears of land revenue.
Section 145	Preparation of list of village cesses.

Schedule B.

Section or Chapter.	Subject.
Section 36 (2)	Placing persons in possession of disputed property.
Section 70 (1)	Distrain and sale of moveables and crops for an arrear of land revenue.
Section 97, cum 70 (1)	Ditto on application of a village-officer.
Sections 101 and 103	Defining boundaries and erection of boundary marks.
Section 150	Prevention of encroachments.

[*Gazette of India*, 1897, Pt. II, p. 574.]

No. 318-S., dated the 11th February 1910.—Under section 38 of the Punjab Land Revenue Act (XVII of 1837), as applied to the Tahsil of Quetta by the notification of the Government of India in the Foreign Depart-

Fees.

ment, No. 977-E.¹, dated the 17th May 1895, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to direct that the following scale of fees shall be levied in the Quetta Tahsil for every entry relating to the acquisition of any right in an estate made in an annual record under subsection (5) of section 34 of the said Act, or relating to the acquisition of any interest in land other than that of a tenant-at-will holding on an annual lease made in the said record under section 35, viz.:—

- (a) When the entry is made in consequence of the acquisition of a right or interest transferred by a registered deed or by a decree or order of a Court or by an order of a revenue officer making or affirming a partition under Chapter IX of the Land Revenue Act, a fee of one anna only shall be charged.

In other cases :—

- (b) When the entry is made in consequence of the acquisition of a right or interest by inheritance, a fee reckoned at the rate of Rs. 1-4 per cent. on the revenue assessed, provided that the minimum charge shall not be less than 4 annas.
- (c) When the entry is made in consequence of the acquisition of a right or interest otherwise than by inheritance, a fee reckoned at Rs. 2-8 per cent. on the revenue assessed, provided that the minimum charge shall not be less than 8 annas.

The whole of the fee charged under (a) and $\frac{1}{4}$ th of the fee charged under (b) and (c) shall be paid to the Patwari making the entry in the said record, the balance in the latter case being credited to Government.

When more than the minimum fee under (b) or (c) is charged fractions of an anna shall be reckoned as a full anna.

In any case in which the fee payable under the foregoing provisions is found to be excessive in amount with reference to the value of the interests transferred or for any other reasons, the Revenue Commissioner may either remit such fee or reduce it to such amount as he may consider reasonable.

[*Gazette of India*, 1910, Pt. II, p. 254.]

Succession Certificate Act, 1889.

Extra Assistant Commissioner, Quetta, empowered as District Court.

No. 203, dated the 7th January 1902.—Under section 26 (1) of the Succession Certificate Act (VII of 1889), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor General is pleased to invest, and hereby invests, the Extra Assistant Commissioner, Quetta, with the functions of a District Court within the limits of the Quetta District.

[*Gazette of India*, 1902, Pt. II, p. 52.]

No. 1134-Z., dated the 7th August 1908.—Under section 26 (I) of the Succession Certificate Act, 1889 (VII of 1889), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor General is pleased to invest the Assistant Political Agent, Kohlu, Nasirabad and Railway District with the powers of a District Court within the limits of that district.

[*Gazette of India*, 1908, Pt. II, p. 1288.]

For orders under this Act as applied *see* Volume V.

Assistant Political Agent, Kohlu, Nasirabad and Railway District empowered as District Court.
Indian Railways Act, 1890.
Prevention of Cruelty to Animals Act, 1890.

No. 4838, dated the 16th October 1903.—In exercise of the powers conferred by section 1, sub-section (2) of the Prevention of Cruelty to Animals Act, 1890 (XI of 1890), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the said Agent is pleased to extend the said Act to the following local areas, namely :—

- I. The Quetta District;
- II. The Bolan Pass and Nushki Railway District;
- III. The Zhob District;
- IV. The Loralai District; and
- V. The Kohlu, Nasirabad and Railway District.

With effect from the date of this notification, section 213 of the Cantonment Code, 1899, shall, except as regards anything done, or any offence committed, or any fine or penalty incurred or any proceedings commenced, cease to have effect in the Cantonments of Quetta and Loralai.

* * * * *

[*Gazette of India*, 1903, Pt. II, p. 1160.]

No. 4775, dated the 22nd July 1891.—In exercise of the powers conferred by section 10 of Act XXII of 1881 (as amended by Act XIII of 1890) as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Agent to the Governor General is pleased to sanction the following rules which have been made by the Chief Revenue Authority in the aforesaid territories under sections 8 and 55 of the aforesaid Act, and they are hereby published for general information :—

1. A license to work a brewery in Baluchistan, granted under section 5 of Act XXII of 1881, shall be given in the form annexed, the form (No. XIII) prescribed under Act X of 1871 being hereby superseded.

2. Applications for licenses shall be made to the Political Agent of the district in which it is proposed to work the brewery.

3. A brewer licensed to work a brewery may, if it be thought necessary, be required to deposit, as security for abstention from all acts involving forfeiture of the license, a sum not exceeding Rs. 5,000, the whole of which, or such portion as the Chief Revenue Authority may determine, shall be liable to forfeiture in the event of any breach of these rules or of the conditions of his license, involving forfeiture of the license, being proved. On the license expiring otherwise than by forfeiture, the sum so deposited shall be returned by the Political Agent.

4. Such deposit will further be at the disposal of the Political Agent for the discharge of all payments, whether of excise duty or of fines or forfeitures, to which the brewer may be liable by law, by these rules, or by the conditions of his license or by any engagement into which he may have entered.

5. The Political Agent of the district in which a brewery is licensed, or any officer whom he may appoint for the purpose, shall be the officer of Excise in charge of the brewery, and a subordinate officer or officers may also be stationed at that brewery to check the outturn, issues, and receipts of fermented liquors, and to see that the provisions of the Excise Act and of these rules are duly complied with. Such subordinate officers shall be paid by Government at a rate or rates to be determined by the Chief Revenue Authority, and shall be appointed and removed by the Political Agent of the district.

6. Every brewer must provide suitable accommodation within the brewery for any Excise Officer or Officers who may be stationed at the brewery under the provisions of the preceding rule. The officer or officers thus appointed shall keep such accounts of the outturn, issues, receipts, and returns of fermented liquors, and of the Excise duty thereon payable, as may from time to time be prescribed by the Political Agent, subject to the approval of higher authority.

7. Every brewer must provide and maintain sufficient and just liquid Imperial measures and other necessary and reasonable appliances to enable the officers to take account of, or check by gauge or measure, all casks, jars, bottles, or other vessels issuing from the brewery, and must render all reasonable assistance to the officers in the gauging, measuring, or check of such vessels.

8. Issues of fermented liquor may only be made from a brewery between the hours of 7 A.M. and 7 P.M., between March 1st and October 31st, and between the hours of 8 A.M. and 6 P.M., between the 1st November and the last day of February.

9. No fermented liquor shall be issued from a brewery until it has paid duty at the rate leviable under the ¹Indian Tariff Act, 1882, on like liquor imported by sea, except liquor merely transferred from one brewery to another under Rule 10 following, and malt liquor supplied to the Commissariat Department for issue to troops, which have been exempted by the Agent to the Governor General's notification ² No. 4774, dated 22nd July 1891. The approximate original specific gravity of the worth of all fermented liquor must be declared by the brewer before issue, and the Political Agent or officer in charge of the brewery may either accept such declaration or may cause the original gravity to be ascertained by test or analysis, and may take sample, of the liquor not exceeding two quart bottles from each cask for the purpose. Samples thus taken shall be sealed by the Excise Officer and brewer before leaving the brewery, and the brewer in charge may, as of right, be present either in person or by agent at any examination or analysis that may be made.

10. Liquor issued from a licensed brewery merely for transmission to another licensed brewery may be allowed to travel in bond. The tap and bunghole of each cask shall be sealed by the Excise Officer at the brewery. A declaration of the quantity of liquor thus forwarded, its original specific gravity, and its place of destination must be furnished to the officer in charge of the brewery, who will, if satisfied that the transfer is being made in good faith, grant to the brewer a pass to cover transport of the same, and forward a duplicate of the pass to the Collector or Political Agent of the district for which it is destined.

11. On payment of the prescribed duty, or, in the case of liquor exempted from duty by the notification referred to in Rule 9, after satisfying himself that it is really intended to be supplied to the Commissariat Department for issue to troops, under a contract executed on or before 28th March 1890, the Political Agent or other officer in charge of the brewery shall grant a pass in the form annexed authorizing the brewer to remove and despatch from the brewery liquor intended for consumption. The agency or other destination of liquor thus removed must be declared before removal for specification in the pass, but the destination may be subsequently altered and the pass renewed by the officer in charge of the brewery for any sufficient reason. A duplicate of such original or renewed pass when granted shall be forwarded by the officer of Excise in charge of the brewery to the Political Agent or Collector of the district for which the liquor is destined.

12. The duty realized on fermented liquor returned unsold to the brewery of issue, or any brewery worked *bond fide* in the same interest, will be refunded,

¹ See now the Indian Tariff Act, 1894 (VIII of 1894), by which the Act of 1882 has been repealed.

² *Gazette of India*, 1891, Pt. II, p. 428. Has lapsed.

provided that original specific gravity of liquor thus returned, be declared or be found to accord with the gravity recorded at the time of issue. In the event of a return being made to a brewery other than the brewery of issue, the brewer claiming a refund must produce a certificate as to the quantity and original specific gravity of the beer issued, and as to the payment of the duty thereon, from the Excise Officer in charge of the brewery of issue with such other evidence as may be necessary to support the claim.

13. With the sanction of the Revenue Commissioner, payments and refunds of duty in any licensed brewery may be made by book credit in any account kept for the purpose by the Excise Officer in charge of or the Excise Officer stationed at the brewery, on the understanding that the account thus maintained be settled quarterly and that any sum found to be due by the brewer be paid into the nearest Government Treasury within one week of the expiration of the quarter.

14. The following books must be kept in each brewery for inspection and verification by the Excise Officers of Government :—

- (a) A book showing the quantity of fermented liquor manufactured and issued from the brewery, with a detail of the places to which liquor issued has been consigned and the names of the consignees.
- (b) A book showing returns of fermented liquor made at the brewery, or receipts of liquor, whether imported or Baluchistan brewed, with a detail of the persons and places by whom and from which liquor has been returned or received. This book should show in a separate column any imported beer received at the brewery on which duty has been paid at the port of landing and on which duty is not again chargeable under these rules.

15. A quarterly account shall be prepared by every brewer, and shall be forwarded by him to the Political Agent of the district on or before the 15th day of each of the months of January, April, July and October. Such account shall show the total quantity of liquor issued during the preceding quarter, the quantity on which duty was payable, the amount of duty paid either in cash or by book credit as provided for by Rule 13, the quantity of liquor returned unsold to the brewery, and the amount claimed or received as a refund of duty actually paid.

16. Any brewer attempting to defraud the revenue by removing from the brewery fermented liquor liable to duty on which duty has not been paid, or by rendering false returns of the outturn, issues, returns, and receipts of fermented liquor, or by making false declarations as to the original specific gravity of liquor issued from the brewery, shall be liable to the forfeiture of

the whole, or such portion as the Chief Revenue Authority may determine, of the sum deposited by him as security under Rule 3, in addition to any punishment to which he may be liable under the Excise Act.

17. The Excise Officer or Officers stationed at a brewery shall be allowed free access at any time of the day, and, if specially authorized by the Political Agent or other officer in charge of the brewery, at any time during the night to every part of the brewery premises for purposes of inspection or for the performance of their excise duties. The Political Agent or other officer placed by him in charge of the brewery shall be allowed free access to every part of the premises at any hour of the day or night.

¹ FORM OF BREWERY LICENSE.

License to work a brewery under section 5 of Act XII of 1896.

License to work a brewery for the manufacture of malt liquors of any description according to the European method at _____ in the _____ district of _____ is hereby granted to _____ subject to the conditions prescribed in the Rules made by the Chief Revenue Authority under sections 8 and 55 of Act XXII of 1881 as amended by Act XIII of 1890 (corresponding to sections 9 and 65 of the Excise Act XII of 1896) regarding the time and manner of the issue and return of liquor from and to a brewery, and the payment or refund of excise duty, to such other rules for the security of public revenue as may be hereafter made and issued under the same authority, and to the conditions hereinafter specified, the infraction of any of which rules and conditions shall entail forfeiture of license.

1. No attempt shall be made to extract spirit from the grains or refuse of the brewery unless the brewer also holds a license to possess and work a distillery.

2. No wholesale vend of malt liquor shall be made at the brewery without a wholesale license, or retail vend without a retail license.

3. No malt liquor shall be sold or given from the brewery to European soldiers or non-commissioned officers whether with their regiments or on staff or civil employ, without written permission of the Officer Commanding or other official superior.

4. The brewer shall deposit any sum not exceeding Rs. 5,000 that may be required by the Collector under the orders of the Chief Revenue Authority as security for abstention from any attempt to defraud the revenue by removing from the brewery liquor liable to duty on which duty has not been

¹ Substituted by notification No. 4455, dated the 4th October 1906. *Gazette of India*, 1906, Pt. II, p. 1337.

paid, or by rendering false returns of the outturn, issues, and receipts of liquor, or from any act involving forfeiture of license, and the whole or such portion of the above sum as the Chief Revenue Authority may determine shall be liable to forfeiture in the event of any attempt to defraud the revenue or of the intentional commission of any act involving forfeiture of the license being proved. On the license expiring otherwise than by forfeiture, the sum so deposited shall be returned by the Collector.

5. Such deposit shall further be at the disposal of the Collector for the discharge of all payments, whether of excise duty or of fines or forfeitures, to which the brewer may be liable by law, by these rules, or by the conditions of this license.

6. The brewer shall provide suitable accommodation within the brewery for any Excise Officer or Officers who may be there stationed to check the outturn, issues and receipts of fermented liquors, and to see that the provisions of the Excise Act and of the rules framed under it are duly complied with.

7. The Excise Officer or Officers stationed at a brewery shall be allowed free access at any time of the day, and, if specially authorized by the Collector or other officer in charge of the brewery, at any time during the night, to every part of the brewery premises for purposes of inspection, or for the performance of excise duties. The Collector or other officer placed by him in charge of the brewery shall be allowed free access to every part of the premises at any hour of the day or night.

8. The brewer shall provide and maintain sufficient and just liquid Imperial measures and other necessary and reasonable appliances to enable the officers to take account of or check by gauge or measure, all casks, jars bottles or other vessels issuing from the brewery, and must render all reasonable assistance to the officers in the gauging, measuring, or check of such vessels.

9. The brewer shall maintain the following books :—

- (a) A book showing the quantity of fermented liquor manufactured and issued from the brewery, with a detail of the places to which liquor issued has been consigned, and the names of the consignees.
- (b) A book showing returns of fermented liquor made at the brewery or receipts of liquor, whether imported or Baluchistan brewed with a detail of the persons and places by whom and from which liquor has been returned or received. This book should show, in a separate column, any imported beer received at the brewery on which duty has been paid at the port of landing, and on which duty is not again chargeable under these rules.

10. With the sanction of the Revenue Commissioner, payments and refunds of duty in any licensed brewery may be made by book credit in any account kept for the purpose by the Excise Officer in charge of or the Excise Officer stationed at the brewery, on the understanding that the account thus maintained be settled quarterly and that any sum found to be due by the brewer be paid into the nearest Government Treasury within one week of the expiration of the quarter.

11. A quarterly account shall be prepared by every brewer, and shall be forwarded by him to the Collector of the district on or before the 15th day of each of the months of January, April, July, and October. Such account shall show the total quantity of liquor issued during the preceding quarter, the quantity on which duty was payable, the amount of duty paid either in cash or by book credit, the quantity of liquor returned unsold to the brewery, and the amount received as a refund of duty actually paid. Any other returns regarding the outturn and receipts of liquor at the brewery, or the payment or refund of excise duty that may from time to time be prescribed or required under the orders of the Chief Revenue Authority, shall be promptly and punctually furnished.

I.

Draft form of pass for removal from a brewery of malt liquor which has paid duty under Rule 11, or has been exempted from duty by notification No. 4774, dated 22nd July 1891.

Pass from the licensed brewery at _____ in the district of _____
for despatch to _____ at _____ in the district of _____ the
undermentioned quantity of malt liquor (upon which the legal duty of
has been paid), or which is to be supplied to the Commissariat Department for
issue to troops under a contract executed on or before 28th March 1890.

Description of malt liquor.	Original specific gravity.	Quantity (number of gallons).	Number of casks in which liquor is contained.	Amount of duty paid.

This pass will continue in force for _____ days from this date.

District
Date

}

Political Agent or Excise Officer.

II.

Draft form of pass to remove malt liquors without payment of duty under Rule 10.

Pass from the licensed brewery at _____ in the district of _____ for
despatch in bond to the brewery at _____ in the district of _____ the
undermentioned quantity of malt liquor of an approximate original specific
gravity of _____ Imperial gallons contained in _____ casks.

This pass will continue in force for _____ days from this date.

District _____

Date _____

}

Political Agent or Excise Officer.

[*Gazette of India*, 1891, Pt. II, p. 428.]

Bonded warehouse
for intoxicating
drugs at Sibi to serve
the same purpose
for Agency
Territories.

No. 1609, dated the 21st February 1902.—In exercise of the powers conferred by section 14, sub-section (2), of the Excise Act, 1896 (XII of 1896), as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to direct that, for the purposes of the said section, the bonded warehouse established at Sibi by the Chief Commissioner of British Baluchistan for the storage of intoxicating drugs shall be deemed to have been established by him; and in exercise of the powers conferred by sub-section (1), clause (b), of the said section, the said Agent is further pleased to direct that the import duty imposed on the said drugs by his notification No. 1610, dated the 21st February 1902, shall be payable on the removal of the drugs from such bonded warehouse in accordance with the provisions of rule 22, sub-rule (1), clause (b), of the rules published with the said Chief Commissioner's ¹ notification No. 1606 of this date.

[*Gazette of India*, 1902, Pt. II, p. 333.]

Rules for the sale of
foreign spirits and
foreign fermented
liquor in Agency
territories.

No. 752, dated the 11th March 1909.—In exercise of the powers conferred by section 65 of the Excise Act, 1896 (XII of 1896), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan as such Agent, the said Agent is pleased to make the following rules for the grant of licenses for the sale, wholesale and retail, of foreign spirits and foreign fermented liquors with effect from the 1st April 1909.

* * * * *

2. There shall be the following kinds of licenses :—

* * * * *

(2) Retail licenses for consumption off the premises only.

¹ *Gazette of India*, 1902, Pt. II, p. 327.

Licenses should be granted in form B to respectable persons on payment of fixed annual fees as follows :—

	Rs.
(a) Quetta town—	
1st class	500 per annum.
2nd „	300 ditto.
3rd „	150 ditto.
(b) Loralai and Fort Sandeman	150 ditto.

Licenses of this kind should be confined to cases where the business done at the shop is chiefly in single bottles, or in other words where such business competes with that of the holders of 'on' licenses and the minimum quantity to be sold under such a license shall be a full pint bottle corked and capsuled.

Fees for licenses at places other than those specified above shall be determined by the Revenue Commissioner.

(3) Licenses for consumption on the premises only.

Only one license in form C may be granted in the town of Quetta and the fee for such license shall be determined by public auction to be held annually. If the bid is lower than Rs. 600 a year, no such license shall be granted.

* * * *

FORM C.

License for the sale by retail of foreign spirits and foreign fermented liquors to be consumed on the premises.

License to sell by retail at the premises known as _____ situated _____ for a period of _____ commencing on the _____ and ending on the _____ (for which the sum of Rs. _____ has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Excise Act, 1896 (XII of 1896), or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge or consent shall render the license liable to forfeiture by order of the Political Agent without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 49, 50 and 52 of the Excise Act, 1896 (XII of 1896) :—

(1) This license is granted subject to the provisions of the Excise Act, 1896 (XII of 1896), and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Political Agent shall thereafter cease to remain in force,

notwithstanding that a special order recalling it has not been issued by the Political Agent.

(2) That the business covered by this license shall not be sublet or transferred without the written permission of the Political Agent nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license.

(3) That sale shall be made only at the premises for which this license is granted and not elsewhere.

(4) That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed retail-dealer in foreign spirits and foreign fermented liquors to be consumed on the premises."

(5) That spirits and fermented liquors shall be supplied under this license for consumption on the premises only.

The following rules framed under the Excise Act, 1896 (XII of 1896), are reproduced for information and guidance :—

3. The bottling and compounding of imported liquors shall be permitted by the Political Agent only on premises covered by a wholesale license and under the supervision of an Excise Officer or such other officer as may be specified by the Political Agent in this behalf, and to each bottle filled with such liquor shall be affixed a label on which the words "bottled in India" are conspicuously printed.

NOTE.—Whenever the licensee desires to perform the operation of bottling or compounding, he must apply to the Political Agent to arrange for the attendance of an Excise Officer or other officer specified by the Political Agent for purposes of supervision.

* * *

6. The following restrictions should be observed in connection with the retail sale of liquor and spirits :—

(a) Shop premises should as a rule have only a single door opening into a public road. Each shop should be so constructed that the interior may be visible from its doorway and it should not be a place of residence save for the vendor and his family or caretakers.

(b) Shops should not be opened before sunrise and should ordinarily be closed not later than 10 P.M. ¹[in summer and 9-30 P.M. in winter]. When for any reason a shop is kept open after the ordinary hours it should be under a special license and on payment of a special fee to be fixed at the discretion of the Political Agent. Such permission should be granted by the Political

¹Added by notification No. 343-R., dated the 20th January 1911. *Gazette of India*, 1911, Pt. II, p. 102.

Agent only when sales after closing hours are rendered necessary or desirable by circumstances of a very exceptional character.

(c) Shops shall be liable to temporary closure under the orders of the Political Agent during the time of religious excitement or disturbance and the licensee shall himself take the initiative in closing shops when there is riot or disturbance in the neighbourhood.

(d) No spirits or fermented liquors shall be sold or in any way supplied to—

- (i) Soldiers and the members of their families, except when supplied at licensed houses, refreshment rooms, and shops, which have been specially approved by the General Officer Commanding the Division (or Independent Brigade) or the Officer Commanding the Cantonment or the camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the Local Excise Authorities and specified in the vendor's license;
- (ii) Camp followers, policemen, Excise Officers and Railway servants on duty;
- (iii) European vagrants under escort of the police;
- (iv) insane persons;
- (v) persons known or believed to be intoxicated; and
- (vi) children below the age of 14 years.

(e) No person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of spirits or fermented liquors or otherwise in the business covered by a license.

The Political Agent may, where necessary, call for the names of all persons employed or proposed to be employed in a liquor shop and forbid the sale of liquor by any person of whom he may disapprove.

(f) Gambling and entertainments on shop premises are strictly forbidden. No bad characters shall be allowed to resort to the shop nor shall disorderly conduct be permitted therein, and information of suspected persons shall be given to a Magistrate or a Police Officer.

¹(g) No gin of strength weaker than 35° U. P., and no other foreign spirits of strength weaker than 25° U. P., shall be sold or offered for sale. The spirits or liquors shall not be adulterated by the admixture of country spirits or fermented liquors or otherwise.

¹ This clause of the original rule has been revised by notification No. 2169-R., dated the 19th April 1911. *Gazette of India*, 1911, Pt. II, p. 615.

(h) Wearing apparel or other effects except money shall not be taken in barter for spirits or fermented liquors. In the case of a license for consumption on the premises no spirits or fermented liquors shall be sold on credit.

* * * *

8. The licensee shall keep an account of his sales in such form as may be prescribed by the Revenue Commissioner in this behalf, and shall, when required to do so, produce his license and accounts for the inspection of the Political Agent or of any person generally or specially authorised by him in this behalf, and shall give entry to the premises to any Police or Excise Officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.

Political Agent.

Place

Date

[*Gazette of India*, 1909, Pt. II, p. 503.]

No. 2287-R., dated the 11th August 1910.—In exercise of the powers conferred by section 65 of the Excise Act, 1896 (XII of 1896), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan as such Agent, the said Agent is pleased to make the following rules regarding the manufacture and sale of country spirit in the Zhob District with effect from the 1st April 1911:—

(1) The exclusive right to manufacture and sell country spirit in the Zhob District shall be farmed out by public auction or in such other manner as the Revenue Commissioner may direct in accordance with the conditions contained in the form of lease attached (A).

(2) When the contract is to be sold by public auction it shall be put up to auction by the Political Agent, Zhob, not later than the 1st March in each year. Notices of sale shall be issued during the first week of February and copies thereof shall be forwarded to the Revenue Commissioner for information.

(3) Immediately after the sale the highest bids shall be reported to the Revenue Commissioner in the attached form (B). The causes of increase or decrease should be briefly explained. If the Political Agent recommends for sanction any but the highest bid, both the highest bid and the bid recommended shall be shown in the statement and brief reasons given for not recommending the highest bid. The Revenue Commissioner is not bound to accept the highest or any bid and may, if he thinks necessary, order a fresh sale.

(4) The Political Agent shall submit to the Revenue Commissioner an annual return in the statement in the attached form (C) showing the manufacture and sale of country spirits. The return should be submitted by the 15th May each year.

(5) The farmer shall furnish such other returns as may be prescribed by the Revenue Commissioner from time to time.

—
A.

LEASE FORM.

In consideration of the monthly payments hereinafter specified, the monopoly of manufacture and sale of country spirit for the Zhob District is hereby granted to

(hereinafter called the farmer) for the period of one year, from the 1st April 19 to the 31st March 19 .

The farmer shall pay to the Government a sum of Rs. in the following monthly instalments :—

For April	Rs.	For October	Rs.
„ May	Rs.	„ November	Rs.
„ June	Rs.	„ December	Rs.
„ July	Rs.	„ January	Rs.
„ August	Rs.	„ February	Rs.
„ September	Rs.	„ March	Rs.

The instalments due for the last two months of the period covered by his lease shall be paid in advance by way of security. The deposit shall be liable to forfeiture for default as hereinafter provided. If not so forfeited the amount shall be applied to the payment of the last two monthly instalments. The instalment due for each of the other months shall be paid in advance not later than the fifth day of each month.

2. No sub-letting or alienation of this lease is permitted without the previous sanction, in writing, of the Political Agent. It is entirely within the discretion of the Political Agent whether he will or will not permit the heir (or legal representative) of the farmer, in case of the latter's death, to have the benefit of the lease for the unexpired portion of the term for which it was granted.

3. The farmer is authorised to establish a Distillery (place) in the Zhob District for the manufacture of country spirit in accordance with the terms of this lease. Spirit shall not be made or distilled at any other place, and the farmer shall be held responsible that the distillery premises are always kept in a proper state of cleanliness.

4. The spirit to be manufactured or sold shall not be stronger than 10° U. P., nor weaker than 20° U. P.

5. No drug or deleterious substance of any kind shall be added to the spirit manufactured at the distillery, nor shall any spirit be stored in copper vessels.

6. Country spirit shall not be sold by the farmer or by any one of his agents, except at shops duly authorised for the purpose by the Political Agent, namely, those described in the Schedule hereto annexed.

7. An agent will be appointed for the sale of spirit at each such shop, for whose conduct the farmer shall be responsible.

8. No shop shall be opened before sunrise nor shall any shop be kept open after 9-30 P.M.

9. The farmer or his agent shall close his shop whenever ordered to do so by the Political Agent or by any officer not below the rank of Deputy

Superintendent of Police or by any Magistrate of the 1st class ; and he shall do so of his own accord during any riot or disturbance in the neighbourhood.

10. The police shall at all times have access to any part of any shop for police purposes, any such access shall also be given at any time of the day or night to any officer mentioned in condition 9 or other officer appointed in this behalf by the Political Agent.

11. A signboard shall be put up in front of each shop giving the name of the vendor and the designation " Licensed retail vendor of country spirit."

12. Each shop shall only have one door opening into a public road. It shall be so constructed that the interior may be visible from the doorway and it shall not be used as a place of residence save for the farmer or his agent and his family.

13. The farmer or his agent may sell spirit either by the dram or by the bottle to be consumed *on the premises* ; and he may also sell in the same quantities *for consumption off the premises*, provided that without the sanction in writing of an officer authorised in this behalf by the Political Agent, spirit in excess of one seer shall not be sold to any one at one time.

14. Spirit shall be sold only for cash ; on no account may wearing apparel, or goods of any kind be taken in barter for spirit.

15. No person shall be allowed to drink to intoxication on the shop premises, nor shall any bad character be allowed to resort to any shop. No gaming or disorderly conduct shall be permitted therein. Information about suspected persons shall be given at once to the nearest Magistrate, or to any Police Officer on duty.

16. Country spirit shall not be sold to any European soldier or Non-Commissioned Officer whether with his Regiment or in a staff or in civil employ, nor to any European or Eurasian camp follower, without the express permission of the Officer Commanding the Station or the Regiment, or detachment.

17. Country spirit shall not be sold to any native, if there is reason to believe that he intends to convey the same to the European soldiers or Non-Commissioned Officers or their wives or European or Eurasian camp followers, nor to any of the following persons :—

- (1) Native soldiers, camp followers (whether on or off duty) or the wives of Native soldiers, unless with the permission of the General Officer Commanding the Division or the Officer Commanding the Cantonment or detachment or camp ;
- (2) Policemen or Excise Officers when on duty ;
- (3) European Vagrants under escort of the Police ;

- (4) Insane persons ;
- (5) Persons known or believed to be intoxicated ; and
- (6) Children below the age of 14 years.

NOTE.—*The holder of this lease has permission from _____ to sell country spirit in accordance with the terms of this lease at the shops shown in the schedule to sepoy and their wives and Native followers ; but the permission may be withdrawn at any time with respect to all or any shops on its being established to the satisfaction of the Political Agent that the farmer or any of his agents has transgressed the conditions of his lease or the Excise rules, and the farmer shall in such cases not be entitled to any compensation for such withdrawal.

*To be deleted when permission not obtained.

18. The farmer or his agent shall keep an account in the attached form of all receipts and sales of spirit at each shop and such account shall at any time be produced for inspection on the requisition of any officer authorised in this behalf by the Political Agent. The account shall be written up to date daily.

19. The farmer shall furnish the Political Agent with such returns of the quantities of spirit manufactured and sold by him as the Political Agent may require.

20. The new farmer will be required to purchase the stock remaining with the old farmer not exceeding one month's supply, calculated on the average sale of the months of December, January and February. The price will be settled by the farmers between themselves ; failing which it will be settled by arbitrators, to be appointed by the Political Agent, whose decision will be final.

21. This lease is given subject to the fulfilment of the foregoing rules and conditions and of the provisions of the Excise Act, XII of 1896, and the rules made thereunder, any breach of which shall be held to be an infraction of this lease. In the event of any infraction of this lease, the Political Agent may, with the previous sanction of the Revenue Commissioner, cancel the lease and hold forfeit the deposit referred to in rule 1 above ; and no compensation shall be claimable by the farmer in respect of such cancellation. The Political Agent may dispose of the lease again by auction or tender. Any difference between the amount payable as above for the whole term of this lease and the amounts paid by the farmer as instalments *plus* the sum realised on such resale, may be recovered as provided in section 34, Act XII of 1896, from the said farmer. The Political Agent may, with the previous sanction of the Revenue Commissioner, permit the whole or a part of the advance deposit to count towards such difference.

SCHEDULE.

Locality.	No. of shops.

Signature of Farmer.

Signature of Political Agent in Zhob.

Form of Account referred to in para. 18 of lease.

Date.	BALANCE OF PREVIOUS DAY AND STRENGTH.		QUANTITY RECEIVED AND STRENGTH.		TOTAL WITH STRENGTH.		QUANTITY SOLD WITH STRENGTH.		BALANCE AT CLOSE OF DAY WITH STRENGTH.	
	Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.

B.

Statement showing the highest bids offered for the contract for the exclusive right to manufacture and sell country spirit in the Zhob District for the year 19 .

1	2	3	4	5	6	7
Contracts.	Amount for which contract was sold for current year.	Highest bids for the next year ()	Increase.	Decrease.	Name of highest bidders.	REMARKS.

C.

Statement showing the manufacture and sale of country spirit in the Zhob District during the year ending with 31st March 19 .

1		2		3		4		5		6
Quantity received from the last year's contractor in gallons.		Manufactured during the year in gallons.		Total in gallons.		Sales in gallons.		Balance in gallons.		REMARKS.
Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.	Plain.	Flavoured.	

[*Gazette of India*, 1910, Pt. II, p. 1221.]

Epidemic Diseases Act, 1897.

Delegation of powers to the Agent to the Governor General.

¹ Code of Criminal Procedure, 1898.

Division of districts into sub-divisions.

No. 5041-I. C., dated the 20th December 1906.—Printed in Appendix XVI.

No. 4826, dated the 16th October 1903.—In exercise of the powers conferred by section 8 of the Code of Criminal Procedure, 1898, as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the said Agent is pleased to divide the districts of—

Quetta,
Zhob,
Bolan Pass and Nushki Railway,
Kohlu, Nasirabad and Railway,
and
Loralai

¹ For other orders under the Code as applied *see* Orders relating to Courts, in Vol. I, p. 15.

into the following Sub-Divisions, namely :—

District.	Sub-Divisions.
(1) The Quetta District	The Quetta Sub-Division.
(2) The Zhob District	(1) The Upper Zhob Sub-Division consisting of Hindu- bagh and Killa Saifulla Tahsils. (2) The Lower Zhob Sub-Division consisting of Mandokhel and Sherani countries, the Suleman- khels ¹ [the Kakar Khorassan Tahsil] and the Khurasan tracts along the Kunder river. (3) Fort Sandeman Sub-Division consisting of Fort Sandeman Tahsil.
(3) The Bolan Pass and Nushki Railway District.	The Bolan Pass and Nushki Railway Sub-Division.
(4) The Kohlu, Nasirabad and Railway District.	(1) The Kohlu and Railway Sub-Division consisting of Kohlu and Kohlu Railway Tahsils. (2) The Nasirabad and Railway Sub-Division consisting of Nasirabad and Nasirabad Railway Tahsils.
(5) The Loralai District	(1) The Musakhel and Barkhan Sub-Division. (2) The Sinjawi Sub-Division. (3) The Bori Sub-Division.

* * * * *

[*Gazette of India*, 1903, Pt. II, p. 1153.]

Indian Stamp
Act, 1899.

No. 4837, dated the 16th October 1903.—In exercise of the powers conferred by section 2, sub-section (9), clause (b), of the Indian Stamp Act, 1899 (II of 1899), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the said Agent is pleased to appoint the persons for the time being holding the offices of Political Agents, Quetta, Kohlu, Nasirabad and the Railway District, Zhob, Loralai and the Bolan Pass and Nushki Railway Districts, to be Collectors for the purposes of the Act.

[*Gazette of India*, 1903, Pt. II, p. 1160.]

¹ Inserted by notification No. 137-S., dated the 30th January 1908. *Gazette of India*, 1908, Pt. II, p. 211

Limitation of operation of Quetta Municipal Law, 1896.

No. 3735-21, dated the 25th May 1909.—In exercise of the power conferred by section 23 of the Indian Petroleum Act, 1899 (VIII of 1899), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is pleased to limit the operation of the Quetta Municipal Law, 1896, in so far as it relates to the possession or transport of petroleum, to quantities of ordinary petroleum not exceeding 500 gallons, and to quantities of dangerous petroleum not exceeding 3 gallons and contained in receptacles such as are described in the proviso to section 6 of the Indian Petroleum Act.

[*Gazette of India*, 1909, Pt. I, p. 428.]

Glanders and Farcy Act, 1899.

Definition of "diseased" enlarged in Quetta Tahsil.

No. 1560-F, dated the 18th May 1906.—In exercise of the powers conferred by section 2, sub-section (1) of the Glanders and Farcy Act, 1899 (XIII of 1899), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan as such Agent, the Governor General in Council is pleased to declare, in respect of the Quetta Tahsil, that, for the purpose of the definition contained in the said sub-section, "diseased" includes affected with Lymphangitis Epizootica and Surra.

[*Gazette of India*, 1906, Pt. I, p. 334.]

Act applied to Quetta Sub-Division.

No. 783-C., dated the 27th August 1899.—In exercise of the powers conferred by section 3 of the Glanders and Farcy Act, 1899 (XIII of 1899), the Agent to the Governor General is pleased to apply the provisions of the said Act to the sub-division of Quetta.

[*Gazette of India*, 1899, Pt. II, p. 963.]

Appointment of Inspectors.

No. 786-C., dated the 27th August 1899.—In exercise of the powers conferred by section 4 of the Glanders and Farcy Act, 1899 (XIII of 1899), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Agent to the Governor General is pleased to appoint the officers mentioned in the first column of the annexed table to be Inspectors under the Act and to exercise and perform within the areas specified opposite their names in the second column of the table the powers conferred and the duties imposed on such officers by the said Act:—

The Superintendent, Civil Veterinary Department, Baluchistan and Sind.	The Sub-Division of Quetta.
The District Superintendent of Police, Quetta.	The Sub-Division of Quetta.
The Deputy Inspector of Police, Quetta Town.	The Municipality of Quetta.
The Cantonment Magistrate, Quetta.	The Cantonment of Quetta.

[*Gazette of India*, 1899, Pt. II, p. 1963.]

No. 7094, dated the 19th September 1899.—In exercise of the powers conferred by section 4 of the Glanders and Farcy Act, 1899 (XIII of 1899), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, and in continuation of this office notification¹ No. 786-C., dated the 27th August 1899, the Agent to the Governor General is pleased to appoint the officers mentioned in the first column of the annexed table to be Inspectors under the Act and to exercise and perform within the areas specified opposite their names the powers conferred and the duties imposed on such officers by the said Act :—

The Salutri, Quetta-Pishin Police.	The Sub-Division of Quetta.
The Salutri, Civil Veterinary Department at Quetta.	Ditto.

[*Gazette of India*, 1899, Pt. II, p. 1088.]

No. 5100, dated the 13th October 1903.—In exercise of the powers conferred by section 4 of the Glanders and Farcy Act (XIII of 1899), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan and in continuation of this office notification No. 7094, dated the 19th September 1899, the Hon'ble the Agent to the Governor General is pleased to appoint the officers mentioned in the first column of the annexed table to be Inspectors under the Act and to exercise and perform, within the areas specified opposite their names, the powers conferred and the duties imposed on such officers by the said Act.

TABLE.

The Superintendent, Army Remount Department, Baluchistan Circle.	{ (1) The Sub-division of Quetta. (2) The Cantonment of Quetta. (3) The Municipality of Quetta.
The Veterinary Officer of the Army Remount Department, Baluchistan Circle.	} Ditto ditto.

[*Gazette of India*, 1903, Pt. II, p. 1181.]

¹Printed *supra*, p. 50.

Cantonments (House-
Accommodation)
Act, 1902.

Act operative in
Quetta Cantonment.

No. 4592, dated the 3rd October 1905.—In exercise of the powers conferred by section 3 of the Cantonments (House Accommodation) Act, 1902 (II of 1902), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, and with the previous sanction of the Governor General in Council, the Agent to the Governor General in Baluchistan is pleased to declare the above Act to be operative in Quetta Cantonment.

[*Gazette of India*, 1905, Pt. II, p. 1223.]

Poisons Act, 1904.

Rules for certain
poisons in Quetta
Municipality and
Cantonment.

No. 4974, dated the 23rd September 1908.—In exercise of the powers conferred by section 2 of the Poisons Act, 1904 (I of 1904), as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor General, with the approval of the Governor General in Council, is pleased to make the following rules for the possession for sale and the sale of poisons within the limits of the Municipality and Cantonment of Quetta :—

I. The following poisons shall be deemed to be poisons for the purposes of these rules :—

Aconite, Nux Vomica, Perchloride of Mercury (corrosive sublimate),
Cyanide of Potash, Stramonium (Datura).

The expressions "sell" and "sale" mean respectively "sell by retail."

II. No person shall possess any poison specified in rule I for sale except under a license granted in this behalf by the District Magistrate, and no person not possessing such license shall sell any such poison.

III. The grant or refusal of a license to any applicant shall be at the discretion of the District Magistrate whose decisions thereon shall be final.

IV. Licenses shall remain in force up to the 31st December of the year in which they were granted and shall be renewable annually.

V. A fee of Re. 1 per annum shall be charged for each license granted or renewed under rule II or IV and shall be paid before the grant or renewal of such license. The license shall be inscribed on a non-judicial impressed stamped paper of the appropriate value. Provided that no fee shall be charged to any person who has already paid the annual fee for a license to possess white arsenic for sale under the rules framed under section 4 of the Act.

VI. A license shall terminate on the death of the license-holder.

VII. The District Magistrate may, for any sufficient cause, revoke or cancel any license granted under rule II.

VIII. A license-holder shall effect every sale of poison in person.

IX. A license-holder shall not sell any poison to any person unless the latter is personally known to him, or identified to his satisfaction. He shall not sell any poison to any person who appears to him to be under the age of 18 or to any person who does not appear to him to be in full possession of his faculties or to any wandering mendicant.

X. A license-holder shall not sell any poison of a quantity exceeding one ounce at any one time and to any one person.

XI. A license-holder shall maintain a register in which he shall enter all sales of poison. The following particulars shall be entered in such register in respect of each sale, *viz* :—

- (a) Name of poison.
- (b) Quantity sold.
- (c) Date of sale.
- (d) Name of purchaser.
- (e) Address of purchaser.
- (f) Purpose for which the poison is stated to be required.
- (g) Signature of purchaser (or where purchaser is illiterate his thumb mark).
- (h) Signature of vendor.

XII. A license-holder shall maintain in respect of each poison specified in rule I a stock register which shall contain the following particulars :—

- (a) Serial number.
- (b) Date.
- (c) Amount received.
- (d) Name and address of person from whom received.
- (e) Amount sold.
- (f) Balance in stock.
- (g) Remarks.

XIII. Any Magistrate, any Police Officer of or above the rank of Sub-Inspector, any Revenue Officer of or above the rank of Naib Tahsildar, or any Medical Officer of or above the rank of Hospital Assistant, may at any time visit and inspect the premises of a license-holder where poison is kept for sale, and may inspect all poisons found therein and the registers maintained under rules XI and XII.

XIV. All poisons specified in rule I shall be kept in a separate locked almirah or box which shall have the word 'poison' in English and

vernacular painted on it in red letters. Each small receptacle within such almirah or box shall be marked in paint with the name of the poison contained in it and shall also have the word 'poison' in English and vernacular painted upon it in red letters.

XV. No poison shall be kept otherwise than in securely closed receptacles of glass, tin or earthenware.

XVI. When any poison is sold, it shall be securely packed in a packet and every packet sold shall be labelled by the vendor with a red label bearing the name of the poison in English and vernacular and the number and date of the entry in the register of sale.

XVII. When a license-holder also deals in poisons, wholesale, the stock maintained for sale as defined in these rules shall be kept entirely distinct from any stock maintained for the purpose of wholesale transactions.

[*Gazette of India*, 1908, Pt. II, p. 1489.]

Indian Railway
Board Act, 1905.
Powers of the
Railway Board.

No. 801, dated the 24th March 1905.

No. 9940, dated the 17th December 1906.

No. 2972, dated the 8th April 1907.

No. 2140, dated the 28th February 1908.

} Printed in Appendix XVIII.

Indian Coinage
Act, 1906.

Authority to cut or
break counterfeit
silver coin.

No. 4328-R., dated the 8th September 1911.—In exercise of the powers conferred by section 20 of the Indian Coinage Act, 1906 (III of 1906), the Hon'ble the Agent to the Governor General is pleased to authorise the Manager of the Hindustan Bank, Quetta, to cut or break counterfeit silver coins.

[*Gazette of India*, 1906, Pt. II, p. 1412.]

Provincial Insolvency
Act, 1907.

Court of the Extra
Assistant
Commissioner,
Quetta, invested
with powers of a
District Court
under the Act.

No. 2041, dated the 13th May 1910.—In exercise of the powers conferred by the proviso to sub-section (1) of section 3 of the Provincial Insolvency Act, 1907 (Act III of 1907), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan as such Agent, and with the previous sanction of the Governor General in Council, the Hon'ble the Agent to the Governor General is pleased to invest the Court of the Extra Assistant Commissioner, Quetta, with the powers conferred on a District Court by the said Act.

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[*Gazette of India*, 1910, Pt. II, p. 791.]

Indian Registration
Act, 1908.

No. 4836, dated the 16th October 1903.—In exercise of the powers conferred by sections 4, 5, 6, 7 and 9 of the Indian Registration Act, 1877 (III of 1877), as applied to the territories administered by the Agent to the Governor General in Baluchistan, as such Agent, the said Agent is pleased to make the following orders :—

Formation of
Districts and Sub-
Districts and
appointment of
Inspector-General of
Registration,
Registrars and Sub-
Registration.

1. All the powers and duties conferred and imposed by the Act upon the Inspector-General of Registration shall be exercised and performed in the territories administered by the Agent to the Governor General in Baluchistan, as such Agent, by the Revenue Commissioner in Baluchistan.
2. The Districts of Quetta, Zhob, Loralai, the Bolan Pass and Nushki Railway and the Kohlu, Nasirabad and Railway District, as constituted for the purposes of revenue administration shall also be districts for the purposes of the Registration Act.
3. Each of these districts is hereby divided into the sub-districts specified below having respectively the limits stated opposite each :—

District.	Sub-District.	Limits.
(1) Quetta	Quetta Cantonment	Cantonment limits.
(2) Quetta	Quetta Municipality	Municipal and Railway limits.
(3) Quetta	Quetta Tahsil	All the Quetta Tahsil not included in the above limits.
(4) Zhob	Hindubagh	The Hindubagh Tahsil.
(5) Zhob	Fort Sandeman	The Fort Sandeman Tahsil, and the Lower Zhob sub-division.
(6) Zhob	Killa Saifulla	The Killa Saifulla Tahsil.
(7) Loralai	Bori	The Bori Tahsil.
(8) Loralai	Musakhel	The Musakhel Tahsil.
(9) Loralai	Barkhan	The Barkhan Tahsil.
(10) Loralai	Sinjawi	The Sinjawi Tahsil.

District.	Sub-District.	Limits.
(11) Bolan Pass and Nushki Railway.	Bolan Pass and Nushki Railway	The Bolan Pass and Nushki Railway limits.
(12) Kohlu, Nasirabad and Railway district.	The Railway	The limits of the North-West Railway between Jacobabad and Spintangi, but outside British Baluchistan.
(13) Kohlu, Nasirabad and Railway district.	Kohlu	The Kohlu Tahsil.
(14) Kohlu, Nasirabad and Railway district.	Nasirabad	The Nasirabad Tahsil.

4. The Political Agents for the time being of the districts mentioned in paragraph 2 of this order are hereby appointed to be *ex-officio* Registrars of the districts of which they are respectively in charge.

5. The offices of the Political Agents are hereby established as the offices of the Registrars.

6. The public officers mentioned below are appointed Sub-Registrars of the sub-districts mentioned opposite their names, and their offices are hereby established as the offices of Sub-Registrars.

Officers.	Sub-Districts.
(1) The Cantonment Magistrate	Quetta Cantonment.
(2) The Treasury Officer, Quetta	Quetta Municipality
(3) The Tahsildar, Quetta	Quetta Tahsil.
(4) The Tahsildar, Hindubagh	The Hindubagh sub-district.
(5) The Tahsildar, Killa Saifulla	The Killa Saifulla sub-district.
(6) The Tahsildar, Fort Sandeman	The Fort Sandeman sub-district.
(7) The Tahsildar, Bori	The Bori sub-district.
(8) The Tahsildar, Musakhel	The Musakhel sub-district.
(9) The Tahsildar, Barkhan	The Barkhan sub-district.
(10) The Naib Tahsildar, Sinjawi	The Sinjawi sub-district.

Officers.	Sub-Districts.
(11) ¹ [The Naib Tahsildar, Bolan Pass and Nushki Railway.]	The Bolan Pass and Nushki Railway sub-district.
(12) The Tahsildar, Sibi	The Railway sub-district.
(13) The Naib Tahsildar, Kohlu	The Kohlu sub-district.
(14) The Tahsildar, Nasirabad	The Nasirabad sub-district.

[*Gazette of India*, 1903, Pt. II, p. 1159.]

No. 2114, dated the 15th May 1906.—In exercise of the powers conferred by sections 6 and 7 of the Indian Registration Act, 1877 (III of 1877), as applied to the territories administered by the Hon'ble the Agent to the Governor General as such Agent, and in continuation of this office notification² No. 4836 of the 16th October 1903, the Hon'ble the Agent to the Governor General is pleased to appoint the person holding for the time being the office of the Assistant Political Agent, Kalat, to be the joint Sub-Registrar for the Sub-District of the Bolan Pass and Nushki³ Railway and to establish hereby his office to be an office of a joint Sub-Registrar within the limits of the Bolan Pass and Nushki Railway Sub-District.

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[*Gazette of India*, 1906, Pt. II, p. 631.]

No. 703-R., dated the 8th February 1911.—In exercise of the powers conferred by sections 6 and 7 of the Indian Registration Act, 1908 (XVI of 1908), as applied to the territories administered by the Agent to the Governor General in Baluchistan, as such Agent, and in continuation of this office notification⁴ No. 4836 of the 16th October 1903, the Hon'ble the Agent to the Governor General is pleased to appoint the person holding for the time being the office of the Extra Assistant Commissioner, Upper Zhob, to be the Joint Sub-Registrar for the Sub-District of Hindubagh and to establish hereby his office to be an office of a Joint Sub-Registrar within the limits of the Hindubagh Sub-District.

[*Gazette of India*, 1911, Pt. II, p. 222.]

¹ Substituted by notification No. 5069, dated the 19th October 1909. *Gazette of India*, 1909, Pt. II, p. 1675.

² Printed *supra*, p. 55.

³ Up to the eastern border of the Chagai District.

Indian Paper Currency Act, 1910.

Agency Territories included in the Karachi Circle of Issue.

No. 1809 I. B., dated the 14th September 1910.—In exercise of the powers conferred by section 5 of the Indian Paper Currency Act, 1910 (II of 1910), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan as such Agent by the notification of the Government of India in the Finance Department, No. 2716-A., dated the 27th May 1910, the Governor General in Council is pleased to direct that all the districts in the said territories shall, for the purposes of the said Act, belong to the Karachi Circle of issue established under the like notification No. 880-A., dated the 18th February 1910.

[*Gazette of India*, 1910, Pt. I, p. 959.]

Cantonments Act, 1910.

Cantonment of Loralai declared to be a Cantonment.

No. 6889, dated the 3rd October 1896.—In exercise of the power conferred by section 4 of the Cantonments Act (XIII of 1889)¹ as applied to the territories administered by the Agent to the Governor General in Baluchistan as such Agent, and with the previous sanction of the Governor General in Council, the Agent to the Governor General in Baluchistan is pleased to declare the Cantonment of Loralai, as defined in the notification of the Government of India in the Foreign Department, No. 1540-E., dated the 24th July 1890, to be a Cantonment for the purposes of the said Act so applied and of all other laws for the time being in force in the said territories.

[*Gazette of India*, 1896, Pt. II, p. 1051.]

Definition of limits of Loralai Cantonment.

No. 1540-E., dated the 24th July 1890.—Not re-printed.

[*Gazette of India*, 1890, Pt. I, p. 571.]

Definition of limits of Quetta Cantonment.

No. 5019, dated the 29th October 1906.—Not re-printed.

[*Gazette of India*, 1906, Pt. II, p. 1426.]

Small Cause Courts powers of Cantonment Magistrate, Quetta.

No. 3542-A., dated the 9th June 1908.—Printed, Vol. I, page 30.

Ditto of the Assistant Cantonment Magistrates.

No. 1951, dated the 17th April 1909.—Printed, Vol. I, page 30.

Extension to the environs of Quetta Cantonment of the sections of the Act

No. 11340, dated the 27th December 1900.—In exercise of the powers conferred by sections 13 and 14 of the Cantonments Act, 1889 (XIII of 1899)¹ as applied to the Cantonment of Quetta, and in supersession of the notification of the Government of India in the Foreign Department

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, p. 14.

No. 1224-E., dated the 13th June 1888, the Agent to the Governor-General in Baluchistan is pleased to prescribe an area of six miles around that Cantonment as the limits within which those sections shall have effect.

relating to unauthorised sale and possession of liquor and sale of intoxicating drugs.

[*Gazette of India*, 1900, Pt. II, p. 1461.]

No. 3238, dated the 8th June 1909.—In exercise of the powers conferred by section 17, sub-section (1) of the Cantonments Act, 1889¹ (Act XIII of 1889), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor General in Council, the said Agent is pleased to impose on, and with effect from the 1st July 1909, the following water-tax in the Quetta Cantonment, namely :—

Imposition of a water-tax in Quetta Cantonment.

- (a) For occupants of Government bungalows and quarters at the rate of seven and a half per cent. on the assessed rent, the tax being payable by the occupier.
- (b) For occupants of private bungalows at the rate of seven and a half per cent. on the rent as registered in the office of the Secretary of the Cantonment Committee payable by the occupier.
- (c) For water used in aerated water factories for the manufacture of aerated waters, at the rate of four annas per thousand gallons, payable by the manufacturer.
- (d) In all other cases at the rate of four annas per thousand gallons, payable by the consumer.

[*Gazette of India*, 1909, Pt. II, p. 1001.]

No. 1900-R., dated the 8th July 1910.—In exercise of the powers conferred by section 17 of the Cantonments Act, 1889¹ (Act XIII of 1889), as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, and with the previous sanction of the Governor-General in Council, the said Agent is pleased in supersession of the notifications cited on the margin to impose with effect from the date of this notification the following tax in the Cantonment of Quetta :—

Imposition of a dog-tax in Quetta Cantonment.

Government of India, Foreign Department, notifications Nos. 2803-I. and 2804-I., dated the 11th July 1889.

Hon'ble the Agent to the Governor General in Baluchistan's notification No. 4498, dated the 12th May 1900.

the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, and with the previous sanction of the Governor-General in Council, the said Agent is pleased in supersession of the notifications cited on the margin to impose with effect

from the date of this notification the following tax in the Cantonment of Quetta :—

Nature of tax.	Amount.
For every dog of the age of 3 months or more payable by the person or persons owning or having charge of such dog within the limits of said cantonment	Rs. 5 per calendar year.

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, page 14.

Provided that no such tax shall be leviable—

- (a) from any person residing for 30 days or less in the year within the limits of the Cantonment ; or
- (b) from any warrant or non-commissioned officer or soldier of His Majesty's regular forces, provided also that in the case of any British warrant or non-commissioned officer or soldier, this exemption shall not be applicable unless such warrant or non-commissioned officer or soldier belongs to a recognised Regimental Kennel Club ;
- ¹(c) from the members of the Association styled the Quetta Hunt in respect of any hounds which are or hereafter may be the property of and maintained exclusively for the purposes of the said Association.

[*Gazette of India*, 1910, Pt. II, p. 1057.]

Imposition of a
conservancy tax in
Quetta Cantonment.

No. 4555-R., dated the 23rd September 1911. In exercise of the powers conferred by section 15, sub-section (1) (a) of the Cantonments Act, 1910 (XV of 1910), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the notification of the Government of India, Foreign Department, ²No. 987-I. B., dated the 12th May 1911, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to impose on and with effect from the 1st April 1912 a conservancy tax in the cantonment of Quetta as follows :—

1. In the case of civil and military officers and European residents :—
 - (a) at the rate of 4 per cent. on the monthly rent actually paid for each building rented from Government ;
 - (b) at the rate of 4 per cent. on the monthly rent as registered in the Cantonment Fund Office for each building rented from a private owner.
2. In the case of churches and other religious buildings :—
 - at the rate of six rupees and eight annas per latrine seat per month.
3. In the case of inhabitants of the cantonment other than those covered by rules 1 and 4 :—
 - at the rate of one anna per month for each one hundred rupees or fraction thereof of the estimated value of each building owned by the cantonment authority and occupied by such persons, and of each privately owned building which is used as a shop, or for any business purpose, or as a dwelling place for natives, or as an office other than a Government office.

¹ Added by notification No. 259-R., dated the 12th January 1912. *Gazette of India*, 1912, Pt. II, p. 66.

² Printed Vol. I, p. 14.

4. In the case of persons, who being inhabitants of cantonments, occupy Government quarters in the lines of units free of charge :—
at the rate of four annas per head, or when such persons are married, per family, per month.
5. In the case of workmen employed in the Cantonments :—
at the rate of six rupees and eight annas per latrine seat per month.
6. The tax shall be payable monthly by the occupier of the building in the case of occupied buildings, in the case of churches and other religious buildings by the Manager or Trustees of such buildings, and in the case of workmen by the employer.

[*Gazette of India*, 1911, Pt. II, p. 1511.]

No. 5068-R., dated the 19th October 1911.—In exercise of the powers conferred by section 15, sub-section (1) of the Cantonments Act, 1910 (XV of 1910), as applied to the territories administered by the Hon'ble the Agent to the Governor General in Baluchistan by the notification of the Government of India in the Foreign Department, No. 987-I.B., dated the 12th May 1911, and with the previous sanction of the Governor General in Council, the said Agent is pleased to impose, with effect from the 1st April 1912, a tax on persons practising any of the professions or arts or carrying on any of the trades, callings or occupations enumerated in the annexed schedule within the limits of the Cantonment of Quetta at the rates noted in the schedule, namely :—

Nature of tax.	Amount.			
	Rs.	a.	p.	
1. Butchers	6	0	0	per annum.
2. Sellers of poultry, game or fish	6	0	0	„ „
3. Sellers of eggs	2	0	0	„ „
4. Purchasers of bones	6	0	0	„ „
5. Persons keeping pigs for profit, per animal	1	0	0	„ „
6. Dealers with the flesh of pigs which have been slaughtered in India	6	0	0	„ „
7. Shoe-makers and sellers of boots and shoes	2	0	0	„ „
8. Sellers of leather	6	0	0	„ „
9. Dairy men per buffalo or cow	3	0	0	„ „
Ditto goat	1	8	0	„ „
10. Sellers of butter	3	0	0	„ „
11. Makers of ghee or sellers of ghee	3	0	0	„ „
12. Sellers of milk	3	0	0	„ „
13. Makers or sellers of bread, biscuits and cake	50	0	0	„ „
14. Sellers of fruit	3	0	0	„ „
15. Sellers of vegetables	3	0	0	„ „

Nature of tax.	Amount.	
	₹	a. p.
16. Sellers of articles of food or drink for human consumption (other than the flesh of pigs, milk, butter, bread, biscuits, cake, fruit, vegetables, aerated or other potable water or ice) which are of a perishable nature	6 0 0	per annum.
17. Sellers of medicines and drugs	50 0 0	" "
18. Manufacturers and sellers of aerated water by wholesale	100 0 0	" "
19. Sellers of aerated water in retail	6 0 0	" "
20. Sellers of wheat, rice and other grains or flour used as human food	4 0 0	" "
21. Makers or sellers of sweetmeats	6 0 0	" "
22. Sellers of tobacco	1 0 0	" "
23. Sellers of betel	1 0 0	" "
24. Sellers of matches	1 0 0	" "
25. Washermen	3 0 0	" "
26. Dealers in hay, straw and bhoosa	100 0 0	" "
27. Dealers in wood and charcoal	6 0 0	" "
28. Dealers in other inflammable materials	6 0 0	" "
29. Dealers in fireworks	50 0 0	" "
30. Tinning men	1 0 0	" "
31. Dyers	6 0 0	" "
32. Electroplating men	1 0 0	" "
33. Tanners	6 0 0	" "
34. Hawkers in general	2 0 0	" "
35. Barbers	1 0 0	" "
36. Fortune tellers	6 0 0	" "
37. Brokers	20 0 0	" "
38. Sellers of pictures	1 0 0	" "
39. Sellers of cloth	1 0 0	" "
40. Sellers of stationery	1 0 0	" "
41. Sellers of silver wares	6 0 0	" "
42. Sellers of old clothes	10 0 0	" "
43. Letter writers	1 0 0	" "
44. Photographers	10 0 0	" "
45. Tailors	6 0 0	" "
46. Jugglers	2 0 0	" "

Provided that when the same person practises more than one trade or profession he shall pay the full rate fixed in the foregoing schedule on that one of his trades or professions on which the tax is highest and one-half of the rate or rates fixed on his other trade or profession or trades or professions.

[*Gazette of India*, 1911, Pt. II, p. 1622.]

No. 106, dated the 17th January 1903.—In exercise of the power conferred by section 17, sub-section (I), of the Cantonments Act, 1889¹ (XIII of 1889), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to impose the following tax in the Cantonment of Loralai on and with effect from the first April 1903 :—

Nature of tax.	Amount.
On every dog of the age of 6 months or more, kept within the limits of the said Cantonment.	Two rupees per calendar year.

Provided that the said tax shall not be leviable—

- (a) * * * * *² from any Warrant or Non-Commissioned Officer or soldier of His Majesty's regular forces, or
- (b) from any person not residing for more than 30 days in the year within the limits of the Cantonment.

[*Gazette of India*, 1903, Pt. II, p. 72.]

No. 4262, dated the 9th September 1909.—In exercise of the powers conferred by section 17 (I) of the Cantonments Act, 1889¹ (Act XIII of 1889), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to impose the following taxes in the Cantonment of Loralai, with effect from the date of this notification :—

Nature of taxes.	Amount.
(a) Conservancy Tax.	Annas four monthly per privy pan on residents occupying houses of a rental of less than Rs. 20 per mensem. II. Rs. 3 per cent. on the rent of the Bungalow on residents occupying Bungalows of a rental of Rs. 20 per mensem or over (including Station Mess). III. Annas four monthly on each house in the case of residents occupying rent-free quarters or using public latrines.
(b) House Tax.	(a) Re. 1 monthly on each occupied Bungalow (including Station Mess). (b) Four annas a month on every house or shop occupied by natives in Cantonment.

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, page 14.

² Deleted by notification No. 3433-R., dated the 14th July 1911. *Gazette of India*, 1911, Pt. II, p. 1147.

Nature of taxes.	Amount.
(c) Water Tax.	7½ per cent. on the monthly rental of houses for piped water where water is laid on. Re. 1 per mensem per house for irrigation water supplied per half hour three times a week :

provided that the said taxes shall not be leviable (a) from any Native Commissioned Officer, or from any Warrant or Non-Commissioned Officer or soldier of His Majesty's Forces or public or private followers or persons of menial grade excepting bunniahs, butchers and tailors, or from any person not residing for more than a week in the month within the limits of the Cantonment.

Rules for the assessment and recovery of taxes in Quetta Cantonment.

No. 3239, dated the 8th June 1909.—In exercise of the powers conferred by section 17, sub-section (2) of the Cantonments Act, 1889¹ (XIII of 1889), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent, in supersession of this office notification No. 4613, dated the 23rd April 1901, as amended by notification No. 241, dated 17th January 1906, is pleased to apply to the Cantonment of Quetta the provisions of sections 49 to 61 (both inclusive), 63, 64 and 201 of the Punjab Municipal Act, 1891 (XXI of 1891) regarding the assessment and recovery of taxes in the adapted form set forth in the schedule hereto annexed.

The Schedule.

Sections 49 to 61 (both inclusive), 63, 64 and 201 of the Punjab Municipal Act, 1891 (XX of 1891), as adapted for the purposes of the assessment and recovery of all taxes imposed in the Quetta Cantonment under section 17, sub-section (1), of the Cantonments Act (XIII of 1889).¹

1. No assessment and no charge or demand of any tax shall be impeached or affected by reason of any mistake in the name, residence, place of business or occupation of any person liable to pay the tax or in the description of any property or thing liable to the tax, or of any mistake in the amount of the assessment or tax, or by reason of any clerical error or other defect of form, and it shall be enough in any tax on property or any assessment of value for the purpose of any such tax, if the property taxed or assessed is so described as to be generally known and it shall not be necessary to name the owner or occupier thereof.

Section 49.

¹ See footnote 1 on p. 63 *supra*.

Section 50.

2. Taxes shall be payable on such dates and in such instalments (if any) as the Cantonment authority may from time to time direct.

Section 51.

3. For all sums paid on account of any tax a receipt stating the amount and the tax on account of which it has been paid shall be given by the person receiving the same on request by the person making the payment.

Section 52.

4. (1) An appeal against the assessment or levy of any tax shall lie to the Political Agent or to such other officer as may be empowered by the Local Government in this behalf.

(2) If on the hearing of an appeal under this rule, any question as to the liability to or the principle of assessment of a tax arises on which the officer hearing the appeal entertains reasonable doubts, he may, either of his own motion or on the application of any person interested draw up a statement of the facts of the case and the point on which the doubt is entertained, and refer the statement with his own opinion on the point for the decision of the Judicial Commissioner.

(3) On a reference being made under this rule the subsequent proceedings in the case shall be as nearly as may be, in conformity with the rules relating to references to the High Court contained in Chapter XLVI of the Code of Civil Procedure.

(4) In every appeal the costs shall be in the discretion of the officer deciding the appeal.

(5) Costs awarded under this rule to the Cantonment Authority shall be recoverable by the Cantonment Authority as though they were arrears of a tax due from the appellant.

(6) If the Cantonment Authority fails to pay any costs awarded to an appellant within ten days after the date of the order for payment thereof, the officer awarding the costs may order the person having the custody of the balance of the Cantonment Fund to pay the amount.

5. (1) No appeal shall lie in respect of a tax on any land or building unless it is preferred within one month after the publication of the notice prescribed by rule

Section 53.

11 (2) or rule 13 or after the date of any final order under rule 12 as the case may be; and no appeal shall lie in respect of any other tax unless it is preferred within one month from the time when the demand for the tax is made:

Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this rule if the appellant satisfies the officer before whom

the appeal is preferred that he had sufficient cause for not presenting the appeal within that period.

(2) No appeal shall be entertained unless the appellant has paid all taxes due from him to the Cantonment Authority up to the date of such appeal.

6. No objection shall be taken to any valuation or assessment nor shall the liability of any person to be assessed or taxed be questioned in any other manner or by any other authority than is provided in these rules.

Section 54.

7. (1) The Cantonment Authority may, by written communication, call upon any inhabitant of the Cantonment to furnish such information as may be necessary in order to ascertain whether such inhabitant is liable to pay any tax.

Section 55.

8. (1) The Cantonment Authority shall cause an assessment list of the buildings and lands on which any tax is imposed to be prepared, containing :—

Section 56.

- (a) The name of the street or division in which the property is situated.
- (b) The designation of the property either by name or by number sufficient for identification.
- (c) The names of the owner, or occupier, if known.
- (d) The annual value, area or length of frontage on which the property is assessed ; and
- (e) The amount of the tax assessed thereon.

(2) For the purpose of preparing the list the Cantonment Authority may require the owners or occupiers of the buildings or lands to furnish it with the returns of the measurements and of the rent or annual value.

9. When the assessment list has been completed, the Cantonment Authority shall give public notice thereof and of the place where the list or a copy thereof may be inspected and every person claiming to be either owner or occupier of any property included in the list and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge.

Section 57.

10. (1) The Cantonment Authority shall at the time of the publication of such assessment list give public notice of a time not less than one month thereafter when it will proceed to revise the valuation and assessment ; and in all cases in which any property is for the first time assessed, or the assessment thereof is increased, it shall also give notice thereof to the owner or occupier of the property.

Section 58.

(2) All objections to the valuation and assessment shall be made in writing before the time fixed in the notice, or orally or in writing at that time.

11. (1) After the objections have been enquired into and the persons making them have been allowed an opportunity of being heard either in person or by authorised agent as they may think fit, and the revision of the valuation and assessment has been completed, the amendments made in the list shall be authenticated by the signature of the Cantonment Magistrate, who shall at the same time certify that no valid objection has been made to the valuation and assessment contained in the list except in the cases in which amendments have been entered therein ; and subject to such amendments as may thereafter be duly made the tax so assessed shall be deemed to be the tax for the year commencing on the first day of January next ensuing, as also in the case of a tax then imposed for the first time for the period between the commencement of the tax and such first day of January.

(2) The list when amended under this rule shall be deposited in the Cantonment office and shall there be open during office hours to all owners or occupiers of property comprised therein, or the agents of such persons and a public notice that it is so open shall forthwith be published.

12. (1) The Cantonment Authority may at any time amend the list by inserting the name of any person whose name ought to have been inserted or by inserting any property which ought to have been inserted or by altering the assessment on any property which has been erroneously valued or assessed through fraud, accident or mistake, after giving due notice to any person interested in the amendment, of a time, not less than one month from the date of service of such notice, at which the amendment is to be made.

(2) Any person interested in any such amendment may tender his objection to the Cantonment Authority in writing before the time fixed in the notice or orally or in writing at that time, and shall be allowed an opportunity of being heard in support of the same in person or by authorised agent as he may think fit.

13. It shall be in the discretion of the Cantonment Authority to prepare a new assessment list every year or to adopt the valuation and assessment contained in the list for any year with such alterations as may in particular cases be deemed necessary, as the valuation and assessment of the year following, giving the same notice of the valuation and assessment as if a new list had been prepared.

14. (1) A tax on buildings and lands other than a water tax, shall be paid by the owner of the property in respect of which it is payable.

Section 63.

- (2) The water tax shall be paid by the occupier of the property in respect of which it is payable.

15. (1) When any sum is due on account of a tax payable in respect of any property by the owner thereof, the Cantonment Authority shall cause a bill for

Section 64.

the amount, stating the property and the period for which the charge is made to be delivered to the person liable to pay the same.

(2) If the bill is not paid within ten days from the delivery thereof, the Cantonment Authority may cause a notice of demand to be served on that person, and if he does not within seven days from the service of the notice pay the sum due, with any fee leviable for the notice, or show sufficient cause for non-payment, the sum due, with the fee, shall be deemed to be an arrear of tax.

(3) The amount of every such arrear besides being recoverable in the manner hereinafter provided by rule 16 shall, subject to any claim on behalf of His Majesty, be a first charge on the property in respect of which it is payable, and shall be recoverable on application made in this behalf by the Cantonment Authority to the Collector as if the property were an estate assessed to land revenue and the arrear were an arrear of such revenue due thereon. Provided that nothing in this rule shall authorise the arrest of a defaulter.

16. Any arrears of any tax recoverable by the Cantonment Authority under these rules may be recovered on application to a Magistrate having jurisdiction

Section 201.

within the limits of the Cantonment, or in any other place where the person from whom the money is claimable may for the time being be resident, by the distress and sale of any moveable property within the limits of his jurisdiction belonging to such person.

[*Gazette of India*, 1909, Pt. II, p. 1001.]

No. 107, dated the 17th January 1903.—In exercise of the power conferred by section 17, sub-section (2), of the Cantonments Act, 1889¹ (XIII of 1889), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent is pleased to apply, for the recovery of the dog-tax in the Cantonment of Loralai, the following rules and section in force in the Municipality of Quetta for the recovery of dog-tax in the adapted form set forth below :—

Rules for the recovery of the dog-tax in Loralai Cantonment.

ADAPTED RULES.

1. The tax shall be payable by the person owning or having charge of the dog, and shall be paid either in person, or by agent, at the office of the Cantonment Magistrate, on or before the first day of March in each year for which the tax is leviable.

2. On payment of the tax, the Cantonment Magistrate will supply, free of cost, with the receipt for the tax, a brass label to be fastened to the collar of the dog in respect of which the tax is paid ; and any dog found within the limits of the Cantonment without such a label shall be considered ownerless.

3. Persons exempted from the payment of the tax must obtain, by application in writing from the Cantonment Magistrate, and fasten to each dog in their possession, the labels prescribed in the foregoing paragraph.

ADAPTED SECTION.

Any arrear of dog-tax may be recovered, on application to a Magistrate having jurisdiction in the Cantonment, by the distress and sale of any moveable property within the Cantonment belonging to the person by whom the tax is payable.

Section 112 of the Quetta Municipal Law, 1896.

[*Gazette of India*, 1903, Pt. II, p. 72.]

No. 4263, dated the 9th September 1909.—In exercise of the powers conferred by section 17, sub-section (2), of the Cantonments Act, 1889¹ (XIII of 1889), as applied to the territories administered by the Agent to the Governor-General in Baluchistan by the Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor-General in Council, the said Agent to

Rules for the assessment and recovery of taxes in Loralai Cantonment.

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, page 14.

the Governor-General is pleased to apply to the Cantonment of Loralai the provisions of sections 49 to 54, 56 to 61 and 64 and 201 of the Punjab Municipal Act, 1891 (XX of 1891), regarding the assessment and recovery of taxes, in the adapted form set forth in the schedule hereto annexed.

THE SCHEDULE.

1. No assessment and no charge or demand of any tax shall be impeached or affected by reason of any mistake in the name, residence, place of business or occupation of any person liable to pay the tax, or in the description of any building liable to the tax, or of any mistake in the amount of the assessment or tax, or by reason of any clerical error or other defect of form, and it shall be enough in any tax on buildings or any assessment of rental for the purpose of any such tax if the building taxed or assessed is so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

Section 49.

2. Taxes shall be payable on such dates and in such instalments (if any) as the Cantonment Authority may from time to time direct.

Section 50.

3. For all sums paid on account of any tax a receipt stating the amounts and the tax on account of which it has been paid shall be given by the person receiving the same on request by the person making the payment.

Section 51.

4. (1) An appeal against the assessment or levy of any tax shall lie to the Political Agent or to such other officer as may be empowered by the Local Government in this behalf.

Section 52.

(2) If on the hearing of an appeal under this rule any question as to the liability to, or the principle of, assessment of a tax arises on which the officer hearing the appeal entertains reasonable doubts, he may, either of his own motion or on the application of any person interested, draw up a statement of the facts of the case and the point on which the doubt is entertained, and refer the statement with his own opinion on the point for the decision of the Judicial Commissioner.

(3) On a reference being made under this rule the subsequent proceedings in the case shall be as nearly as may be in conformity with the rules relating to references to the High Court contained in Order XLVI of the Code of Civil Procedure.

(4) In every appeal the costs shall be in the discretion of the officer deciding the appeal.

(5) Costs awarded under this rule to the Cantonment Authority shall be recoverable by the Cantonment Authority as though they were arrears of a tax due from the appellant.

(6) If the Cantonment Authority fails to pay any costs awarded to an appellant within ten days after the date of the order for payment thereof, the officer awarding the costs may order the person having the custody of the balance of the Cantonment Fund to pay the amount.

5. (1) No appeal shall lie in respect of a tax on any building unless it is preferred within one month after the publication of the notice prescribed by rule 10 (2) or rule 12 or after the date of any final order under rule 11 as the case may be, and no appeal shall lie in respect of any other tax unless it is preferred within one month from the time when the demand for the tax is made:

Section 53. Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this rule if the appellant satisfies the officer before whom the appeal is preferred that he had sufficient cause for not presenting the appeal within that period.

(2) No appeal shall be entertained unless the appellant has paid all taxes due from him to the Cantonment Authority up to the date of such appeal.

6. No objection shall be taken to any assessment, nor shall the liability of any person to be assessed or taxed be questioned in any other manner or by any other authority than is provided in these rules.

Section 54. 7. (1) The Cantonment Authority shall cause an assessment list of the buildings on which any tax is imposed to be prepared containing—

- Section 56.
- (a) the name of the street, or division if any in which the building is situated;
 - (b) the designation of the building either by name or by number sufficient for identification;
 - (c) the name of the owner or occupier if known;
 - (d) the monthly rental on which the building is assessed; and
 - (e) the amount of the tax assessed thereon.

(2) For the purpose of preparing the list the Cantonment Authority may require the owners or occupiers of the buildings to furnish it with a return of, the monthly rentals.

8. When the assessment list has been completed, the Cantonment Authority shall give public notice thereof and of the place where the list or a

copy thereof may be inspected and every person claiming to be either owner or occupier of any buildings included in the list and any agent of such person shall be at liberty to inspect the lists and to make extracts therefrom without charge.

Section 57.

9. (1) The Cantonment Authority shall at the time of the publication of such assessment list give public notice of a time not less than one month thereafter, when it will proceed to revise the assessment, and in all cases in which any building is for the first time assessed, or the assessment thereof is increased it shall also give notice thereof to the owner or occupier of the building.

Section 58.

(2) All objections to the assessment shall be made in writing before the time fixed in the notice or orally or in writing at that time.

10. (1) After the objections have been enquired into and the persons making them have been allowed an opportunity of being heard either in person or by authorised agent as they may think fit and the revision of the assessment has been

Section 59.

completed, the amendments made in the list shall be authenticated by the signature of the Cantonment Magistrate who shall at the same time certify that no valid objection has been made to the assessment contained in the list except in the cases in which amendments have been entered therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the year commencing on the 1st day of January next ensuing, as also in the case of a tax then imposed for the first time for the period between the commencement of the tax and such 1st day of January.

(2) The list when amended under this rule shall be deposited in the Cantonment Office and shall there be open during office hours to all owners or occupiers of buildings comprised therein, or the agents of such persons and a public notice that it is so open shall forthwith be published.

11. (1) The Cantonment Authority may at any time amend the list by inserting the name of any person whose name

Section 60.

ought to have been inserted, or by inserting any building which ought to have been inserted, or by altering the assessment on any building which has been erroneously assessed through fraud, accident, or mistake, after giving due notice to any person interested in the amendment of a time, not less than one month from the date of service of such notice, at which the amendment is to be made.

(2) Any person interested in any such amendment may tender his objection to the Cantonment Authority in writing before the time fixed in the notice

or orally or in writing at that time, and shall be allowed an opportunity of being heard in support of the same in person or by authorised agent as he may think fit.

12. It shall be in the discretion of the Cantonment Authority to prepare a new assessment list every year or to adopt the assessment contained in the list for any year with such alterations as may in particular cases be deemed necessary as the assessment of the year following, giving the same notice of the assessment as if a new list had been prepared.

Section 61.

13. (1) When any sum is due on account of a tax payable in respect of any building, the Cantonment Authority shall cause a bill for the amount stating the building and the period for which the charge is made to be delivered to the person liable to pay the same.

Section 64.

(2) If the bill is not paid within ten days from the delivery thereof, the Cantonment Authority may cause a notice of demand to be served on that person and if he does not within seven days from the service of the notice pay the sum due, with any fee leviable for the notice, or show sufficient cause for non-payment, the sum due, with the fee, shall be deemed to be an arrear of tax.

(3) The amount of every such arrear, besides being recoverable in the manner hereinafter provided by rule 14, shall, subject to any claim on behalf of His Majesty, be a first charge on the building in respect of which it is payable and shall be recoverable on application made in this behalf by the Cantonment Authority to the Political Agent as if the building were an estate assessed to land revenue and the arrear were an arrear of such revenue due thereon. Provided that nothing in this rule shall authorise the arrest of a defaulter.

14. Any arrears of any tax recoverable by the Cantonment Authority under these rules may be recovered on application to a Magistrate having jurisdiction within the limits of the Cantonment, or in any other place where the person from whom the money is claimable may for the time being be resident, by the distress and sale of any moveable property within the limits of his jurisdiction belonging to such person.

Section 201.

Exemptions from any cycle tax in the Cantonments of Quetta and Loralai.

No. 4535-I. A., dated the 10th October 1902.—In exercise of the powers conferred by section 20, sub-section (1), of the Cantonments Act, 1889 (XIII of 1889)¹, as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, the Governor-General in Council is pleased to exempt all warrant officers, non-commissioned officers and soldiers of the regular forces from the operation of any tax which may be for the time being imposed on cycles in the Cantonments of Quetta and Loralai.

[*Gazette of India*, 1902, Pt. I, p. 738.]

Penalty for withholding, or furnishing false, information regarding liability to taxation in Quetta Cantonment.

No. 708, dated the 23rd July 1909.—In exercise of the powers conferred by section 25 of the Cantonments Act, 1889 (XIII of 1889)¹, the Governor-General in Council is pleased to extend to the Cantonment of Quetta the provisions of sub-section (2) of section 55 of the Punjab Municipal Act, 1891 (Act XX of 1891), in the adapted form set forth below :—

“If any person, when called upon, omits to furnish information regarding his liability to taxation, or furnishes information which is untrue, he shall be punishable with fine which may extend to one hundred rupees.”

[*Gazette of India*, 1909, Pt. I, p. 608.]

Penalty for withholding, or furnishing false, information regarding liability to taxation in Loralai Cantonment.

No. 920, dated the 1st October 1909.—In exercise of the powers conferred by section 25 of the Cantonments Act, 1889¹, as applied to the territories administered by the Agent to the Governor-General in Baluchistan, as such Agent, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to extend to the Cantonment of Loralai section 55 of the Punjab Municipal Act, 1891, in the adapted form set forth below :—

- (1) The Cantonment Committee may, by written communication, call upon any inhabitant of the Cantonment to furnish such information as may be necessary in order to ascertain whether such inhabitant is liable to pay any tax.
- (2) If any inhabitant so called upon to furnish information omits to furnish it or furnishes information which is untrue, he shall be punishable with fine which may extend to one hundred rupees.

[*Gazette of India*, 1909, Pt. I, p. 1036.]

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, p. 14.

No. 2345-I. B., dated the 12th November 1912.—In exercise of the powers conferred by sections 23, 24 and 25 of the Cantonment Act, 1910 (XV of 1910), as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan as such Agent, and in supersession of the notification of the Government of India in the Foreign Department, No. 2603-I. A., dated the 15th June 1900, the Governor-General in Council is pleased to declare that the Cantonment Code, 1912, published with the notification of the Government of India in the Army Department, No. 192, dated the 1st March 1912, shall be in force in the Cantonments of Quetta and Loralai, subject to any amendments to which the Code is for the time being subject in British India, and subject also to the following proviso, namely :

Application of the Cantonment Code, 1912, to the Cantonments of Quetta and Loralai.

Committees constituted, appointments, orders, bye-laws and requisitions made,¹ notifications, notices and summonses issued, and licenses granted under the Cantonment Code of 1899 shall be deemed to have been respectively constituted, made, issued and granted under the Code hereby directed to be in force.

[*Gazette of India*, 1912, Pt. I, p. 1383.]

No. 10524, dated the 1st December 1900.—In exercise of the powers conferred by section 28 (b) of the Cantonment Act, 1889 (XIII of 1889)², as applied to the territories administered by the Hon'ble the Agent to the Governor-General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor-General is pleased to extend to the Municipal limits of Quetta the rules contained in³ sections 196 to 205 of the Cantonment Code, 1899, with effect from the⁴ [15th day of December 1900].

Extension to the municipal limits of Quetta of the sections of the Cantonment Code relating to hospitals and dispensaries.

[*Gazette of India*, 1900, Pt. II, p. 1416.]

No. 10570, dated the 10th December 1901.—In exercise of the powers conferred by section 28 (b) of the Cantonments Act (XIII of) 1889², as applied to the territories administered by the Agent to the Governor-General as such Agent, the Agent to the Governor-General is pleased to extend the rules contained in³ sections 196 to 205 of the Cantonment Code, 1899, to the Civil bazar of Loralai with effect from the 1st January 1902.

Extension of sections 196 to 205 of the Cantonment Code to the Civil bazar of Loralai.

[*Gazette of India*, 1901, Pt. II, p. 1398.]

¹ e.g., notifications No. 3039, dated the 18th March 1901, and No. 3904, dated the 4th September 1905, which applied the provisions of section 23 of the Code to conservancy cart drivers employed by the Quetta Cantonment Authorities and to *beldars* employed by the Cantonment Authority of Quetta, respectively. *Gazette of India*, Pt. II, 1901, p. 410, and 1905, p. 1105.

² See footnote 1 on p. 74 *supra*.

³ See now sections 201—211 of the Cantonment Code, 1912.

⁴ Substituted by notification No. 613, dated the 17th January 1901. *Gazette of India*, 1901, Pt. II, p. 97.

Orders under Regulations applied.

British Baluchistan
Laws Regulation,
1890.

Formation of Dis-
tricts and Tahsils.

No. 4824, dated the 16th October 1903.—In exercise of the powers conferred by section 3 of the¹ Baluchistan Agency Laws Law, 1890, and with the previous sanction of the Governor General in Council, the Agent to the Governor General in Baluchistan is pleased to divide the territories administered by him as such Agent into five districts, namely :—

- (1) The Quetta District,
- (2) The Zhob District,
- (3) The Bolan Pass and Nushki Railway District,
- (4) The Kohlu, Nasirabad and Railway District,
- (5) The Loralai District,

and the above-named districts into the following tahsils, respectively, namely:—

District.	Tahsils.
Quetta	Quetta.
Zhob	(1) Fort Sandeman. ¹ (2) Kakar Khorassan. (3) Hindubag. (4) Killa Saifulla.
Bolan Pass and Nushki Railway	Bolan Pass and Nushki * Railway.
Kohlu, Nasirabad and Railway	(1) Kohlu Tahsil. † (2) Kohlu Railway Tahsil. (3) Nasirabad Tahsil. ‡ (4) Nasirabad Railway Tahsil.
Loralai	(1) Musakhel. (2) Bori. (3) Barkhan. (4) Sinjawi.

* This is for the Railway line east of the boundary of the Nushki District.

† For Railway from Nari to Spintangi.

‡ For Railway from Sibi to Jacobabad.

[*Gazette of India*, 1903, Part II, p. 1152.]

The British Baluchis-
tan Forest Reg-
ulation, 1890.

Constitution of
State Forests.

No. 5776, dated the 22nd November 1890. Not reprinted.

[*Gazette of India*, Pt. II, 1890, p. 684.]

No. 407, dated the 20th January 1891.

[*Ditto*, 1891, p. 61.]

¹ Under notification No. 1603-I.B., dated the 28th July 1911 (printed Vol. I, p. 7) the British Baluchistan Laws Regulation, 1890, has replaced the Baluchistan Agency Laws Law, 1890, in the Agency Territories.

² Inserted by notification No. 136-S., dated the 30th January 1908. *Gazette of India*, 1908, Pt. II, p. 211.

No. 3502, dated the 6th July 1893. Not reprinted

[*Gazette of India*, Pt. II, 1893, p. 596.]

No 8531, dated the 10th December 1898. „

[*Ditto*, 1898, p. 1384].

No. 1940, dated the 5th April 1904. }

No. 968-Z., dated the 25th June 1904. } „

[*Ditto*, 1904, pp. 419 and 748.]

No. 357, dated the 5th August 1905. }

No. 1155-Z., dated the 26th August 1905. } „

[*Ditto*, 1905, pp. 893 and 1105.]

No. 5213, dated the 6th November 1906. „

[*Ditto*, 1906, p. 1480.]

No. 6033, dated the 12th November 1908. „

[*Ditto*, 1908, p. 1721.]

No. 4560, dated the 20th September 1909. „

[*Ditto*, 1909, p. 1549]. *

¹No. 575-F., dated the 13th January 1911. „

[*Ditto*, 1911, p. 101.]

¹ As amended by notification No. 231-F., dated the 15th August 1911. *Gazette of India*, 1911, Pt. II, p. 1315.

Appointment of
Additional District
Magistrates.

No. 339-S., dated the 1st February 1904.—In exercise of the powers conferred by section 4(1) of the Frontier Crimes Regulation (III of 1901), as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor-General is pleased to appoint the Assistant Political Agents of Loralai and of the Kohlu, Nasirabad, and Railway Districts to be *ex-officio* Additional District Magistrates within the limits of the Loralai and the Kohlu, Nasirabad, and Railway Districts, respectively.

* * *

[*Gazette of India*, 1904, Pt. II, p. 148.]

No. 1970, dated the 4th April 1908.—In exercise of the powers conferred by section 4 (I) of the Frontier Crimes Regulation, 1901 (III of 1901) as applied to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, the Hon'ble the Agent to the Governor-General is pleased to appoint the Assistant Political Agent, Quetta, to be an *ex-officio* Additional District Magistrate within the limits of the Quetta District.

[*Gazette of India*, 1908, Pt. II, p. 529.]

No. 1197-Z., dated the 26th July 1912.—In exercise of the powers conferred by section 4(1) of the Frontier Crimes Regulation (III of 1901) as in force in the Baluchistan Agency Territories by virtue of Foreign Department notification¹ No. 1603 I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor-General is pleased to appoint the Assistant Political Agent in Zhob to be an *ex-officio* Additional District Magistrate within the limits of the Zhob District.

[*Gazette of India*, 1912, Pt. II, p. 1257.]

¹ Printed Vol. I, p. 7.

Orders under Local Laws.

No. 7803, dated the 12th October 1899.—In exercise of the powers conferred by sections 3 and 4 of the Quetta Hackney Carriage Law, 1889¹, the Agent to the Governor-General in Baluchistan has been pleased in supersession of all previous rules to issue the following for the regulation and control of Hackney Carriages in the Quetta District, including the town and cantonment of Quetta. The rules will come into force from 15th November 1899:—

Quetta Hackney
Carriage Law, 1889.
Rules.

1. Every hackney carriage shall be required to take out a license from the Municipality.

2. Such license shall be granted by the Secretary to the Quetta Municipality after the carriages, horses and mules have been inspected and approved by a Committee, consisting of himself or his Assistant, the Superintendent of Police or his Assistant or one of the Deputy Superintendents of Police and the Cantonment Magistrate or his Assistant, who shall also jointly determine the class to which the carriages shall belong.

3. There shall be three classes of licensed hackney carriages according to the quality of the horses, mules and vehicles ; and licenses shall be granted to them subject to all the provisions contained in these bye-laws and the following conditions, viz.:—

(1) The carriages, horses, mules and harness to be maintained in what is considered by the authority granting the license, good serviceable order.

(2) Every carriage to be provided with two lamps.

(3) All four-wheeled carriages to be in the 1st and 2nd classes, and all two-wheeled carriages to be in the 2nd and 3rd classes.

4. Licenses issued under these rules shall continue in force during that official year for which they are granted. But they shall be liable to revocation within that time by order of the Committee granting the license on proof before it that the proprietor or his agent has been guilty of an infringement of any of these bye-rules, or has been convicted of any offence under these rules or that the conditions on which the license has been granted are not fully maintained.

¹ Printed Vol. I, p. 33.

² Substituted by notification No. 6-R., dated the 5th January 1911. *Gazette of India* 1911, Pt. II, p. 38.

5. Application for the renewal of licenses shall be made one month before the expiry of the year of license, and the renewed license shall be granted in the same way, and by the same officer, as provided in Rules 2 and 3, and on payment of the same fee as for the original license.

6. When a licensed hackney carriage is transferred to a new proprietor during the year of license, the name of such proprietor shall be duly reported by the transferer to the Secretary to the Quetta Municipality and shall be substituted in the license for the name of transferer without further payment.

7. Each license shall bear a serial number, and this number shall be printed in English and Urdu, on the right panel of the driver's box in 1st and 2nd class carriages, and on the boot of 3rd class carriages.

8. All hackney carriage licenses shall be produced for inspection when required by any Magistrate or Police officer or the Secretary to the Quetta Municipality.

9. No person shall be allowed to act as a driver of a licensed carriage or vehicle, except under a driver's license granted on that behalf by the officer mentioned in rule 2. A driver's license should not be granted to any person under 18 years of age.

10. Before a driver's license is granted to any person he shall be practically examined in his knowledge of driving and of locality, both in civil lines and cantonments. Such examination shall be conducted by one of the members of the Committee constituted under rule 2.

¹ 10A. No person shall be granted a license unless—

(1) his character shall have been verified by the Superintendent of Police, and

(2) he can show that he owns a hackney carriage or will be employed as driver by the proprietor of a hackney-carriage.

11. Every driver so licensed, while driving a licensed carriage or plying for hire, shall wear a brass badge on his arm bearing the number of his license ¹ [and shall wear the prescribed uniform consisting of a khaki coat, a khaki pugree with red saloo border and red cotton fringe, a pair of khaki trousers, a

¹ Inserted by notification No. 78-B., dated the 8th January 1913. *Gazette of India*, 1913, Pt. II, p. 135.

leather belt with brass badge (the clothing to be provided by the driver and the belt by the Municipality) and have his driver's license as also that of the hackney carriage in his possession].

12. The license for hackney carriages and drivers shall be in the form of license for carriages and attached to these rules, and shall be printed on strong paper.

The fee for each carriage license shall be—

	Rs.	A.	P.
Omnibuses	18	0	0
1st class carriages	12	0	0
2nd „ „	8	0	0
3rd „ „	4	0	0

and for each driver's license and badge Rs. 2.

Fee for renewal of badge or license, 4 annas.

13. Any proprietor or agent of the proprietor, or driver of a licensed vehicle who knowingly permits it to be drawn by a less number of horses or mules than is provided in the license, or knowingly permits more passengers or greater weight to be carried in such carriage than is permitted by the bye-laws, shall be liable to a fine which may extend to Rs. 50 and to forfeiture of his license.

14. Any driver who cruelly beats, ill-treats, over-drives, or otherwise misuses any horses or mule driven in a licensed vehicle or who drives recklessly or without due care shall be liable to forfeiture of his license to drive, in addition to any other punishment to which he may be liable under any law in force for the time being.

¹ 14 A. If a hackney carriage driver is convicted of any offence by any court of law he shall be liable to forfeiture of his license.

Similarly, should the Hackney Carriage Committee have cause to consider that any licensed hackney carriage driver is unfit to continue his occupation as a licensed driver the Committee shall have power to revoke or suspend his license, either permanently or for such period as they may consider necessary. The reasons for such revocation or suspension shall be recorded by the Committee in writing.

15. It shall be lawful for any person named in rule 2, or any Magistrate or other person authorised on his behalf, to enter premises on which licensed vehicles, animals, harness and other things used therewith are kept in order to carry out the provisions of these bye-laws.

¹ Inserted by notification No. 78-R., dated the 8th January 1913. *Gazette of India*, 1913, Pt. II, p. 135.

16. The Committee named in the rule 2 shall appoint places as stands for licensed hackney carriages. The following place is for the present appointed as a hackney carriage stand :—

*In Bruce road, near the Ingle market,
and
on Sandeman road below the Bazar Guard.*

Drivers of such carriages found waiting for hire at places other than those appointed shall be liable to forfeit their license to drive. The regulation of the order in which hackney carriages shall rank on the stands shall be under the control of the police.

17. The driver or proprietor of a licensed carriage waiting on a public stand or publicly plying for hire shall at any time of the day or night be bound to give such carriage on hire to any person demanding the same unless for good or sufficient reason, the burden of proving which shall be on the driver or proprietor so refusing.

18. The driver or proprietor of any licensed carriage who without good or sufficient reason refuses to give such carriage on hire shall be liable to forfeiture of his license.

19. The maximum number of persons which may be carried by each description of hackney carriage is as follows :—

<i>Description of vehicles</i>	<i>No. of persons.</i>
1. By a dog-cart	Four persons, including syce or driver.
2. By a four-wheeled carriage (classes I and II) if drawn by—	
(a) One horse or mule	Five persons in all.
(b) Two horses or mules	Six persons in all.
3. Omnibus	Twelve persons, including syce or driver.

Two children under ten years of age shall be reckoned as one adult person.

20. Maximum load, inclusive of luggage, which may be carried by each description of carriage, is as follows :—

Carriage drawn by one horse or mule	8 maunds.
" " two horses or mule	12 "

Each adult person shall be considered as weighing $1\frac{1}{2}$ maunds, and each child under 10 years of age as $\frac{3}{4}$ of a maund.

21. Every licensed carriage shall have affixed in it a list of the fares prescribed in the following rules ; such list shall be printed in English and Urdu. One copy shall be provided early at the time of licensing by the Committee granting the license ; but the renewal of a list which has become destroyed or defaced, shall rest with the proprietor, who shall renew it at once.

22. In the absence of any private arrangement between the proprietor, agent or driver of a licensed carriage and the hirer the following rate shall be paid :—

(a) By the hour.—

	1st class.	2nd class.	3rd class.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(1) For a single hour	1 8 0	1 0 0	0 12 0
(2) For each hour or portion of an hour after the first hour and up to four hours	0 10 0	0 6 0	0 4 0
(3) For each hour or portion of an hour after the fourth hour	0 6 0	0 4 0	0 2 0
(4) For a short journey that can be performed in half an hour or under	1 0 0	0 12 0	0 8 0
(5) For a short journey that can be performed in a quarter of an hour or under	0 12 0	0 6 0	0 4 0

(b) To places outside the Municipal and Cantonment limits :—

1st class per mile	0 6 0
2nd class do.	0 4 0
3rd class do.	0 3 0

*Detentions*² [outside Municipal and Cantonment limits].

1st class for every hour or portion of an hour	0 3 0
2nd class or 3rd class ditto	0 2 0

(c) Rate of fare for omnibuses—

	per seat.
From Railway station to market	0 2 0
Do. to Cantonment	0 3 0
From market to Barracks and <i>vice versa</i>	0 2 0

¹ Substituted by notification No. 5037, dated the 18th October 1909. *Gazette of India*, 1909, Pt. II, p. 1674.

² Inserted by notification No. 73-R., dated the 8th January 1913, *Gazette of India*, 1913, Pt. II p. 135.

23. If the carriage is not engaged by time, the person hiring it shall proceed by the direct or usual road from point to point, and any alterations of or detentions on the route by the hirer shall involve the payment of an additional fare, provided that in no case shall the fare payable exceed the sum due for the hire of the licensed vehicle for the whole day.

2 The minimum rate of speed at which a carriage hired by time shall be driven shall be 5 miles per hour.

25. Every licensed vehicle shall, while plying for hire between sunset and sunrise, carry two lights, and in dark nights, both must be lighted.

26. Property found in licensed hackney carriages shall be deposited at the nearest police station by the proprietor or driver of such carriages. A list of such property shall be posted at the head-quarter city police station and at such other places as the District Superintendent of Police may direct.

27. Prosecution for the breach of these rules may be instituted by any passenger, Police-officer, or Secretary to the Quetta Municipality.

28. Cases of breach of these rules may be tried by any Magistrate authorized to do so by the Political Agent, Quetta and Pishin.

Form of Carriage License.

1. Quetta Municipality.
2. Number and class of license.
3. Date of issue of license.
4. Date of expiry of license.
5. Name of proprietor or agent.
6. Residence of proprietor or agent.
7. Description of vehicle.
8. License to carry passengers if drawn by one horse : if drawn by two horses.
9. Remarks.

Form of Driver's License.

1. Quetta Municipality.
2. Number of license.
3. Date of issue of license.
4. Name of Driver.
5. Father's name.
6. Residence.
7. Remarks.

[*Gazette of India*, 1899, Pt. II, p. 1156.]

No. 4910, dated the 17th October 1905 } —Not re-printed.
 No. 97—S., dated the 10th January 1906 }

[*Gazette of India*, 1905, Pt. II, p. 1267.]

Quetta Municipal
Law, 1896.
Limits of Quetta
Municipality.

No. 986, dated the 31st March 1910.—In exercise of the powers conferred by section 21 (1) (c) of the Quetta Municipal Law, 1896¹, and in supersession of his notification No. 3240—P. 418, dated the 3rd April 1900, the Hon'ble the Agent to the Governor-General is pleased to sanction the imposition, with effect from the 1st April 1910, of a tax at the rate of Rs. 5 per annum on every dog of the age of three months or over kept within the limits of the Quetta Municipality: provided that:—

- (a) no such tax shall be leviable from any person residing for 30 days or less in the year within the limits of the said Municipality ;
 (b) any Warrant Officer, Non-Commissioned Officer, soldier, Volunteer²[Officer or] Non-Commissioned Officer, Volunteer or Volunteer bugler shall be exempt from the tax in respect of one dog only kept by him within the limits of the Municipality on condition that such dog is registered by him at the Municipal Office within 30 days of the date on which the tax would in the absence of such exemption fall due.

[*Gazette of India*, 1910, Pt. II, p. 512.]

No. 1807, dated the 24th March 1898.—Under sections 21 (1), clause Rates of Octroi. (e) of the Quetta Municipal Law¹, the Agent to the Governor-General in Baluchistan is pleased to revise the rates of Octroi on animals and goods brought within the limits of the Quetta Municipality as below:—

Revised Schedules of Octroi rates in the Municipality of Quetta.

1	2	3	4	5	6	7
No.	Names of Articles.	Rate of Octroi.	Per.	Tariff value of articles.	Per.	Rate per cent.
	CLASS I. (Articles of food or drink for men and animals.)	Rs. A. P.		Rs. A. P.		Rs. A. P.
1	Wheat	0 1 3	md.	2 8 0	md.	3 2 0
2	Rice	0 2 6	"	5 0 0	"	3 2 0
3	Gram	0 1 3	"	2 8 0	"	3 2 0
4	Barley	0 1 0	"	2 0 0	"	3 2 0
5	Jawar	0 1 3	"	2 8 0	"	3 2 0

¹ Printed Vol. I, p. 35,

² Inserted by notification No. 1931-R., dated the 11th July 1910, *Gazette of India*, 1910, Pt. II, p. 1095.

1	2	3	4	5	6	7
No.	Names of articles.	Rate of Octroi.	Per.	Tariff value of articles.	Per.	Rate per cent.
CLASS I—contd.						
<i>Articles of food or drink for men and animals—contd.</i>		Rs. A. P.		Rs. A. P.		Rs. A. P.
6	Indian corn	0 0 9	md.	1 8 0	md.	3 2 0
7	Dhall Gram	0 1 6	"	3 0 0	"	3 2 0
8	" Muttar	0 1 6	"	3 0 0	"	3 2 0
9	" Mung	0 1 6	"	3 0 0	"	3 2 0
10	" Mash	0 1 6	"	3 0 0	"	3 2 0
11	" Toohar	0 1 6	"	3 0 0	"	3 2 0
12	" Masoor	0 1 6	"	3 0 0	"	3 2 0
13	" Orad	0 1 6	"	3 0 0	"	3 2 0
14	Atta	0 1 6	"	3 0 0	"	3 2 0
15	Flour (Maida)	0 4 0	"	8 0 0	"	3 2 0
16	Sugar (other than red unrefined) and articles made from sugar	0 12 9	"	20 0 0	"	4 0 0
17	Sugar, red (unrefined)	0 3 10	"	6 0 0	"	4 0 0
18	Goor	0 3 6	"	5 8 0	"	4 0 0
19	Ghee	1 4 0	"	32 0 0	"	4 0 0
20	Almonds and Pistachio nuts	0 8 0	"	16 0 0	"	3 2 0
21	Dried fruits	0 4 0	"	8 0 0	"	3 2 0
22	Fresh fruits -- Apples, Grapes, Pears, Mangoes of all kinds, ripe and unripe, and oranges	0 6 0	"	12 0 0	"	3 2 0
23	Pomegranates, Quinces, Peaches and Apricots	0 3 0	"	6 0 0	"	3 2 0
24	Surdah melons	0 1 6	"	3 0 0	"	3 2 0
25	Water "	0 0 6	"	1 0 0	"	3 2 0
26	Other Musk Melons	0 1 0	"	2 0 0	"	3 2 0
27	Onions	0 0 9	"	1 8 0	"	3 2 0
28	Potatoes	0 1 0	"	2 0 0	"	3 2 0
29	Tea, black	0 0 6	rupee		<i>ad valorem</i>	
30	" green	0 0 6	"			
31	Oilman's stores	0 0 6	"			
32	Green forage of all descriptions--					
33	Lucerne, dry--					
a	Cart load (eight maunds)	0 8 0	"	15 0 0	"	3 5 4
b	Camel load (six maunds)	0 6 0	"	11 4 0	"	3 5 4
c	Bullock load (four maunds)	0 4 0	"	7 8 0	"	3 5 4
d	Donkey or Pony load (two maunds)	0 2 0	"	3 12 0	"	3 5 4
e	Man's load (one maund)	0 1 0	"	1 14 0	"	3 5 4
34	Bhoosa--					
a	Cart load (eight maunds)	0 2 8	"	5 0 0	"	3 5 4
b	Camel load (four maunds)	0 1 4	"	2 8 0	"	3 5 4
c	Bullock load (two maunds)	0 0 8	"	1 4 0	"	3 5 4

¹ Octroi on green forage was cancelled by notification No. 443-S., dated the 15th February 1905. *Gazette of India*, 1905, Pt. II, p. 220.

1	2	3	4	5	6	7
No.	Names of Articles.	Rate of Octroi	Per	Tariff value of article.	Per.	Rate per cent.
	CLASS I— <i>contd.</i>					
	<i>Articles of food or drink for men and animals—contd.</i>	Rs. A. P.		Rs. A. P.		Rs. A. P.
d	Donkey or Pony load (one and half maunds)	0 0 6	md.	0 15 0	<i>ad valorem</i>	3 5 4
e	Man's load (one maund)	0 0 4	"	0 10 0	"	3 5 4
f	Bhoosa brought by rail	0 0 4	"	0 10 0	"	3 5 4
35	Eggs—					
a	" brought by road	0 0 2	doz.	0 5 0	doz.	3 5 4
b	" in Kerosine-oil tin (25 doz.)	0 4 2	tin.	7 13 0	tin.	3 5 4
c	" Donkey or Pony load (96 doz.)	1 0 0	each	30 0 0	each	3 5 4
d	" brought by rail (80 doz. in maund)	0 13 4	md.	25 0 0	md.	3 5 4
	Class II. (<i>Animals for sale or slaughter.</i>)					
36	Horned cattle and their young	0 1 0	head			
37	Goats, kids, sheep and lambs	0 1 0	"			
38	Poultry—					
a	Fowls, ducks, geese and Turkeys, etc., brought by road	0 0 6	each	0 12 6	each	4 0 0
b	Fowls, ducks, geese and Turkeys, etc., brought by rail	0 12 0	md.	18 12 0	md.	4 0 0
	CLASS III. (<i>Articles used for fuel, lighting and washing.</i>)					
39	Charocal	0 0 9	md.	1 8 0	md.	3 2 0
40	Coal	0 0 4	"	0 8 0	"	4 0 0
41	Sweet and other oils other than Kerosine	0 8 0	"	16 0 0	"	3 2 0
42	Soap, Europe, and country, in bars	0 6 0	"	12 0 0	"	3 2 0
43	Soap, in fancy cakes	0 0 6	rupee		<i>ad valorem.</i>	
	CLASS IV. (<i>Articles used in the decoration and construction of Buildings.</i>)					
44	Timber, teak	0 2 3	md.	4 8 0	md.	3 2 0
45	Timber of all other sorts	0 0 6	rupee		<i>ad valorem.</i>	
46	Bullas, local, of all descriptions	0 2 0	score	4 0 0	score	3 2 0
47	Glass and glass China stone and earthenware	0 0 6	rupee		<i>ad valorem.</i>	

1	2	3	4	5	6	7
No.	Names of Articles.	Rate of Octroi.	Per	Tariff value of articles.	Per	Rate per cent.
	CLASS V. (<i>Drugs and Spices.</i>)	Rs. A. P.		Rs. A. P.		Rs. A. P.
48	Prepared medicines and drugs . . .	0 0 6	rupee		<i>ad valorem.</i>	
49	Cardamoms, small . . .	0 0 6	"		"	
50	Cardamoms, large, cloves, nutmegs, and pepper . .	0 0 6	"		"	
51	Cinnamon . . .	0 0 6	"		"	
	CLASS VI. (<i>Tobacco.</i>)					
52	Tobacco, manufactured according to European methods . .	0 0 6	rupee		<i>ad valorem.</i>	
53	Kandahari and Mustungi tobacco . . .	0 8 0	md.	16 0 0	md.	3 2 0
54	Poorbi and country tobacco . .	1 0 0	"	32 0 0	"	3 2 0
55	Snuff . . .	1 0 0	"	32 0 0	"	3 2 0
56	Cheroots, cigars and cigarettes . .	0 0 6	rupee		<i>ad valorem.</i>	3 2 0
57	Cigarettes, country . .	0 0 3	lb	0 8 0	lb	
	CLASS VII. (<i>Piece goods and other textile fabrics and manufactured articles of clothing and dress.</i>)					
58	Cotton piece goods . . .	0 0 3	rupee.		<i>ad valorem.</i>	
59	Cotton, woollen, jute and hemp manufactures, including carpets and wearing apparel (wearing apparel not intended for sale, duty free) . . .	0 0 6	"		"	
60	Silk and silk manufactures . .	0 0 3	"		"	
61	Gunny bags . . .	0 0 3	"		"	
62	Leather and leather manufactures. . .	0 0 6	"		"	
63	Embroidery . . .	0 0 3	"		"	
	CLASS VIII. (<i>Metals and their manufactures.</i>)					
64	Steel and iron of all descriptions. . .	0 0 3	rupee.		<i>ad valorem.</i>	
65	Steel and iron manufactures . .	0 0 3	"		"	
66	Copper, Zinc, Tin, Brass and Lead and articles made of them . . .	0 0 3	"		"	
67	Gold and silver lace . . .	0 0 3	"		"	

Under section 24 (1) of the Quetta Municipal Law, the Agent to the Governor-General is pleased to declare that the above rates shall come into force, with effect from the 1st May 1898.

[*Gazette of India*, 1898, Pt. II, p. 346.]

No. 9083, dated the 15th December 1896.—Under the authority given by section 101 of the Quetta Municipal Law of 1896¹, the Agent to the Governor-General is pleased to declare that from the 1st January 1897 the Vaccination Act (XIII of 1880), shall apply so far as it can be made applicable to the Municipality of Quetta.

[*Gazette of India*, 1896, Pt. II, p. 1300.]

No. 7335, dated the 17th October 1896.—In exercise of the powers conferred by clause (a) of sub-section (i) of section 102 of the Quetta Municipal Law¹, the Officiating Agent to the Governor-General is pleased to make the following rule as to the term of office of members of the Quetta Municipal Committee, that is to say :—

“ The term of office of a member of the Committee shall be one year.

Provided that when a member is appointed to fill a vacancy caused by the death, resignation or removal of a member, the term of office shall last until the appointment of a fresh Committee.”

[*Gazette of India*, 1896, Pt. II, p. 1084.]

No. 2597, dated the 20th April 1898.—The following rules under section 102 (i) of the Quetta Municipal Law¹, for the conduct of proceedings at meetings of the Municipal Committee of Quetta, having received the approval of the Agent to the Governor-General, are published for general information.

² [The members shall meet on the first and third Wednesdays of every month, or if either of those days be a gazetted holiday on the following Wednesday at such places as shall from time to time be determined on.]

2. Notice of an ordinary meeting shall be given at least 24 hours, and of special meeting at least 48 hours before, the time fixed for the meeting, and shall be delivered to the members in person, or left at his ordinary place of residence. Notice of an adjourned meeting shall be given at the time of adjournment.

3. At all meetings of the Municipal Committee, except with the sanction of the Chairman only such subjects shall be brought forward for consider-

¹ Printed Vol. I, p. 35.

² Substituted by notification No. 947-Z., dated the 20th July 1907. *Gazette of India*, 1907, Pt. II, p. 1179.

ation and decision as shall have been duly notified in the notice for the meeting. If the Chairman authorises a subject to be taken up which has not been notified, it shall not be considered until all other business on the list has been disposed of. Items of business for presentation in any meeting of the Committee shall be signed beforehand either by the Chairman, Secretary or by any three members.

4. The subjects shall be discussed in the order in which they stand in the notice except when by a majority vote it is decided otherwise. A motion for reconsideration shall require a two-thirds majority.

5. If more than one member wishes to address the meeting at one time the Chairman shall determine the order in which they shall speak.

6. In any question of order which may arise the decision of the Chairman shall be final, unless an appeal be made from the chair, when the question will be decided by a majority vote.

7. All notices for meetings shall be issued under the signature of the Secretary, and shall be circulated by him.

8. If a sub-committee has been appointed for any particular branch of the executive work it shall be responsible for carrying out all orders of the general committee in that branch.

9. An individual member may be entrusted by the committee to carry out any particular order and shall then be primarily responsible for its execution.

10. All receipts for money shall be signed by the Secretary with the following exceptions :—

Receipts for octroi shall be given under the responsibility of the North Western Railway, or signed by the octroi muharirs, as the case may be ;

Receipts for conservancy cess, water rate, dog tax and rent of shops shall be signed by the conservancy cess muharirs.

11. Meetings may be either special or ordinary.

12. Special meetings shall be held —

- (i) for taking into consideration all questions connected with taxation,
- (ii) for taking into consideration Budget estimates of income and expenditure, and
- (iii) for taking into consideration the annual administration report and such other matters as may be reserved for consideration at such meeting by the Committee.

[*Gazette of India*, 1898, Pt. II, p. 455.]

No. 986-A, dated the 31st March 1910.—In exercise of the powers conferred by sections 102 (1) (c) and 104 (1) of the Quetta Municipal Law¹ Rules for the recovery, and other purposes, of the dog-tax.

* * the Agent to the Governor-General is pleased to prescribe the following rules for the collection of the tax imposed on dogs kept within the limits of the Quetta Municipality:—

- (1) the tax shall be payable by the person owning or having charge of a dog;
- (2) the tax shall be paid on such date or dates as the Revenue Commissioner may prescribe, either at the office of the Municipal Secretary or to any person presenting a receipt for the same signed by the Municipal Secretary;
- (3) on payment of the tax the Municipal Secretary will supply free of cost a label of distinctive colour for each year, which shall be fastened in a conspicuous manner to the collar of the dog in respect of which the tax is paid. Persons exempted under the notification² No. 986, dated the 31st March 1910, from payment of this tax shall apply to the Municipal Secretary for a similar label for each dog for which exemption is proved and this will be supplied to them on payment of the cost price of the label. A register showing all dogs for which labels have been issued with the names of their owners shall be maintained by the Municipal Secretary;
- (4) dogs without such labels shall be considered ownerless for the purpose of section 94 of the Quetta Municipal Law;
- (5) the owner of any dog impounded under section 94 of the Quetta Municipal Law for being found within Municipal limits without a badge shall be liable to refund to the Municipal Committee all costs incurred for its keep even if the dog shall have been destroyed by order of the Municipal Committee.
- (6) Any breach of these rules shall be punishable on conviction by a Magistrate with a fine which may extend to Rs. 50 and when the breach is a continuing breach with a further fine which may extend to Re. 1 for every day after the date of such conviction during which the breach is proved before a Magistrate to have been persisted in.

[*Gazette of India*, 1910, Pt. II, p. 512.]

No. 3639, dated the 21st June 1909.—The following rules framed by the Hon'ble the Agent to the Governor-General in Baluchistan under the provisions of sub-section (i), clauses (c) and (i) of section 102 of the Quetta Rules to regulate the supply of water by house-connection.

¹ Printed Vol. I, p. 35.

² Printed *supra* p. 85.

Municipal Law, 1896¹, for regulating the supply of water by house connection from the mains are hereby notified in supersession of all previous rules on the subject :—

The rules that follow apply to the whole of the water distribution system within the limits of the town and Civil lines of Quetta excepting only the Railway main pipe which runs along the Lytton road south of its junction with the Levy lines road over this pipe the Railway Department have exclusive control subject only to the condition that they do not take therefrom more than 150,000 gallons a day without permission of the Agent to the Governor-General.

1. All mains are the property of the Municipality and will be maintained by them with the exception that in the case of additional mains required largely or solely for Government purposes the initial cost of such mains shall be borne jointly by the Government Department concerned and the Municipality proportionately to the benefits accruing to each from the mains. Such mains shall be laid and maintained by and remain the property of the Municipality.

2. The use of the stand posts fixed or to be fixed in the public roads is free to all classes and castes, but the hydrants and fire plugs are under the control of the Municipality. Additional stand posts and hydrants will be fixed from time to time as required in positions convenient to the public at the expense of the Municipality.

3. Service connections to bring water from the mains inside the premises of public offices, Government, Quetta Revenue, and Municipal buildings, and private houses will be given under these rules provided that there is sufficient water available after supplying all stand posts and hydrants in the public roads, on which point the final decision shall rest with the Agent to the Governor-General.

4. The first cost of making these service connections shall in the case of public buildings be met by the Department concerned and the expenditure thereon shall be added to the value of the buildings. In the case of private houses the cost of laying submains shall be borne by the Municipality whenever the aggregate value of the fees to be realised yields a return of not less than 10 per cent. on the outlay incurred by the Municipality. The cost of piping from the line to the house and the fittings which must be paid in advance will be paid by each individual concerned.

The maintenance of the service connection in proper order will rest in all cases with the Municipality. Cost of such repairs to the water apparatus as

¹ Printed Vol. I, p. 35.

are caused by fair wear and tear will be borne by the Municipality, but the cost of all damages done to the exposed portion of this service connection through carelessness and rough usage on the part of the house owners will be paid for by them.

Persons requiring service connection for private houses should address the officer appointed by the Municipality to receive and deal with such applications.

5. All service connections except to Government buildings will be laid and maintained by the Municipality and no additions or alterations will be permitted without an order from the Municipality who will carry out all work in connection with water supplied to private houses.

Any tampering with or wilful damage to any part of the service connections will render the owner or occupier of the house liable to the cost of any repairs that may be found necessary.

6. In the case of Government buildings the department concerned will, after due arrangement with the Municipality as to the size of connections etc., lay and maintain at their own expense the service connections from the boundary of the Government land, such connections remaining the property of the Department which will also bear the expense of any extension from the Municipal main. The Municipality shall have access to Government buildings to ensure that no waste of water occurs.

7. Scale of charges for house connections for water supply within the limits of Quetta Municipality where meters are not fixed.

For 1st class houses R80 Rental and upwards.

Rs. A. P.									
$\frac{1}{4}$ inch Ferrule	2	8	0	per	mensem.				
$\frac{3}{8}$ " "	6	4	0	"	"				
$\frac{1}{2}$ " "	10	2	0	"	"				
$\frac{3}{4}$ " "	25	0	0	"	"				
1 " "	38	4	0	"	"				

For 2nd class houses Rental under R80 but not under R30.

Rs. A. P.									
$\frac{1}{4}$ inch Ferrule	1	8	0	per	mensem.				
$\frac{3}{8}$ " "	3	12	0	"	"				
$\frac{1}{2}$ " "	6	0	0	"	"				
$\frac{3}{4}$ " "	15	0	0	"	"				
1 " "	33	0		"					

For 3rd class houses Rental under ₹30.

								Rs.	A.	P.	
$\frac{1}{4}$	inch Ferrule	.	.	.	.	.	.	0	8	0	per mensem
$\frac{3}{8}$	" "	.	.	.	.	.	.	1	4	0	" "
$\frac{1}{2}$	" "	.	.	.	.	.	.	2	8	0	" "
$\frac{3}{4}$	" "	.	.	.	.	.	.	10	0	0	" "
1	" "	.	.	.	.	.	.	19	8	0	" "

NOTE.—An extra charge of 0-8-0 per tap will be made for every tap in excess of one.

If water be used for any part of a month not exceeding 15 days, half the above rates will be charged, but if for more than 15 days, the full monthly rate will be levied. Persons desiring to discontinue taking water are required to give one week's notice of their wish.

Bills for water rates shall be issued not later than the 15th of the month following that in which the water to be charged for was consumed, and the payments should be made on or before the last day of the month in which the bills are issued. If the money is not paid on or before this date, a notice will be served to the effect that, unless the rate be paid by the 15th of the succeeding month the supply will be cut off.

8. In the case of all house connections constructed subsequently to the 1st September 1908, the water will be supplied by meter measurement. The initial cost of all meters will be paid by the person or Department requisitioning and the meter will be fixed and subsequently maintained by the Municipality.

9. Water supplied by meter measurement will be charged for at a uniform rate of annas two *plus* half anna for maintenance per 1,000 gallons, and in all cases it will be a condition of the supply that water shall on no account be permitted to run to waste.

10. During the winter months when it is found necessary to keep the taps open owing to frost, a proclamation will be made to that effect, and the charge made for the period during which such proclamation is in force will be based on the average daily consumption of the 30 days preceding the date of such proclamation.

11. The charge to be made for water consumed during the time a meter is out of order or under repairs will be based on the average of the immediately preceding and next succeeding reliable readings. The latter reading should be taken within a fortnight of the repairs to the meter having been completed.

12. In all cases where the supply of water given by house connections is at present limited by ferrules, the committee will be prepared to introduce the

meter system at the request and cost of the house-owner or the Government Department concerned.

13. In all cases of existing private connections in which the Municipal Secretary has reason to believe that a waste of water is occurring the house-owner will be served with a notice to the effect that he should show cause within seven days why the supply of water should not be cut off from his house until such time as a meter has been provided and fixed at his expense, and if he fail to show such cause to the satisfaction of the Political Agent, action will be taken according to the terms of the notice.

In the case of Government Departments, notice of any waste of water will be sent to the official concerned.

14. If leakage should occur in a service pipe or connection, the owner or occupier of the house is bound to give early notice of such leak to the Municipality.

15. In the foregoing Rules, wherever the word "Municipality" occurs in connection with laying, supervision and maintenance of water supply pipes and fittings it is understood that the Municipal Engineer or an official deputed by him acts for and under the orders of the Quetta Municipality.

16. Any infringement of the foregoing rule will render the water liable to be cut off.

[*Gazette of India*, 1909, Pt. II, p. 1057.]

No. 5885, dated the 1st December 1909.—The Hon'ble the Agent to the Governor-General in Baluchistan is pleased to notify the following rules ^{Rules.} which have been made under the provisions of clause (i) (d) of section 102 of the Quetta Municipal Law, 1896,¹ as amended by Foreign Department notification No. 3947-Est. (B), dated the 26th November 1909, for the management and regulation of the Provident Fund established by the Political Agent under sub-section 3 to section 18 of the said Law.

These rules will come into force with effect from the 1st December 1909.

PROVIDENT FUND RULES.

1. In the following rules —

- (1) "Salary" means monthly salary, and does not include travelling, conveyance or personal allowances.
- (2) "Servant" includes every non-pensionable employé holding a substantive office under the Quetta Municipal Committee.
- (3) "Depositor" means a servant on whose behalf a deposit is made under these rules.

¹ Printed Vol. I, p. 35.

- (4) "Interest" means the interest which is paid on a deposit at a Government Savings Bank under the rules in force for such institution.

2. Every servant appointed or promoted by the Committee on or after the date from which these rules come into effect in the Municipality to an office of which the salary is not less than Rs. 20 shall be required to subscribe at the rate of $6\frac{1}{4}$ per cent., or one anna in the rupee, on his salary to a Provident Fund, of which an account will be opened at the Post Office Savings Bank. A servant appointed or promoted previous to the coming into effect of these rules to an office of which the salary is not less than Rs. 20 may be permitted by the *Political Agent* to subscribe to the Fund. The deduction shall be made by the *Political Agent* upon every salary bill presented, and shall be credited at once to the Fund. In making this deduction fractions of a rupee of salary should be omitted.

3. The *Political Agent* shall make a contribution to the deposit account of each depositor equal to one-half of the amount of the deduction made from his salary under the preceding rule. Such contribution shall be credited to the Fund month by month, in favour of such servant, together with the deduction from his salary. The contribution will be charged in the Municipal Accounts to *F.—Miscellaneous*, sub-head "5—Provident Fund."

4. The sums credited monthly under rules 2 and 3 to the Provident Fund Ledger maintained by the Municipal Committee, shall be paid duly in the Post Office Savings Bank. Such payments should whenever possible be made into the Bank between the 1st and 4th of each month, in order that interest may accrue.

5. The deposits and contributions with interest thereon at the credit of any servant may be withdrawn :—

- (1) On the decease of the depositor, when the amount shall be paid to his legal heirs.
- (2) On his ceasing to be a servant of the Committee, either by resignation or by transfer to service under some other Local Fund or to Government service, when the amount shall be paid to the servant himself.

6. If a servant is dismissed the *Political Agent* may, with the sanction of the Revenue Commissioner, withhold all or any part of the contribution allotted to him with the interest accrued thereon, and pay to the servant only the balance at his credit without such contribution and the interest thereon,

In the case of there being any outstandings against a servant who may have resigned or been dismissed, the *Political Agent* may deduct the amount of such outstandings from his deposits, and pay him the balance only after such deduction.

7. Any contribution and interest thereon withheld from a dismissed servant shall belong to the Municipality.

8. A separate account in Form A, appended, shall be kept and written up in the office of the Municipal Committee on account of every depositor, and a copy of this account which shall show every payment credited, with the interest thereon, shall be furnished to every depositor as soon as possible after the close of the financial year to which the account relates.

9. Amounts credited or debited to the Provident Fund shall, on the same day, be posted into the Provident Fund Ledger, in Form B, appended, in full detail. The figures for column 8 of the Ledger must be calculated monthly, and the net balance of each account entered in columns 5 and 9; but the figures in the columns can be proved only once a year with the savings Bank Pass Book. Great care should, therefore, be taken to make the monthly calculation according to the rule in force in the Post Office. The Provident Fund Ledger shall have separate pages for each month's transactions.

10. *No deposits other than those* prescribed by the rules will be credited to the Provident Fund.

11. Servants are not eligible to subscribe to the Provident Fund while absent on leave other than privilege leave.

12. On a depositor leaving the service, his account shall be closed, and unless the amount at his credit be withdrawn within a certain period, *viz.*, for balances of Rs. 10 and under, one year; for balances over Rs. 10, three years; it shall be written off as a dead account, and repaid only under the orders of the Revenue Commissioner in Baluchistan.

13. When accounts become "dead" they must be removed from the Provident Fund Ledger, and be credited in the Cash-Book as a Miscellaneous receipt, the money being drawn out of the Savings Bank. On an amount being thus written off, it should be entered in a "dead account" register, in which subsequent repayment shall be noted in order to avoid a double payment.

[illegible]

Provident Fund Ledger—Quetta Municipality.

CREDITS.									REMARKS.
Date of receipt.	Number of depositor.	Name.	Ap-point-ment.	Opening balance.	Deduction from salary.	Municipal contribution.	Interest.	Total.	
1	2	3	4	5	6	7	8	9	10
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	When payments are made the date of payment and the amount will be entered in the column of remarks.

FORM B(2).

Register of Debits of Provident Fund—Quetta Municipality.

DEBITS.									REMARKS.
Date of receipt.	Number of depositor.	Name.	Appointment.	Opening balance.	With-drawn.	Credited to Committee.	Paid to depositor.	Closing balance.	
1	2	3	4	5	6	7	8	9	10

[*Gazette of India*, 1909, Pt. II, p. 1875.]

No. 4719, dated the 8th July 1898.—The following rules under section 102 (g) of the Quetta Municipal Law,¹ for effecting the registration of births and deaths, having received the approval of the Agent to the Governor-General, are published for general information :—

Rules for the registration of births and deaths.

- (1) When a birth or death shall occur in any household within the Municipal limits, the head of the household shall, within seven days, make a report of the occurrence either orally at the Municipal office, or by writing addressed to the Secretary to the Municipal Committee. If, for any sufficient reason, the head of the household be unable to make the report, it shall be made by any adult member of his family residing in the house or on the premises, or, failing any such, then by an adult male servant so residing.
- (2) The Civil Surgeon shall furnish the Secretary to the Municipal Committee, not later than the 15th day of each month, with a return of births and deaths occurring during the previous calendar month in the jail, hospital and other institutions under his charge.
- (3) In the case of births occurring in any public institution not under the charge of the Civil Surgeon, the person in charge of the same shall, within 15 days, make to the Secretary to the Municipal Committee a written report of the occurrence.

¹ Printed Vol. I, p. 35.

(4) The reports and returns required in rules 1 to 3 preceding shall contain the following particulars, namely—

(A) as to births—

1. Date of occurrence.
2. Sex of child.
3. Name of father.
4. Residence of father.
5. Occupation (if any), religion of father.
6. Name of person making the report or return.

Provided, in the case of illegitimate children, that, at the option of the person making the report or return, the name, residence, caste (if any) and religion of the mother may be substituted for particulars 3, 4 and 5.

(B) as to deaths—

1. Date of occurrence.
2. Name of deceased.
3. Father's name, or, in the case of a married woman, husband's name.
4. Sex.
5. Age.
6. Occupation, caste (if any), religion.
7. Residence.

- (5) In the case of a dead body found exposed, the District Superintendent of Police, Quetta, shall, within seven days, report the fact with, if possible, a certificate from the Civil Surgeon as to cause of death.
- (6) Two separate registers shall be kept by the Secretary to the Municipal Committee in which the particulars aforesaid as to births or deaths respectively shall be duly entered within 48 hours of receipt. These registers shall be open during the office hours to inspection by any inhabitant of the Municipality, and the Secretary shall be bound to give, on application and tender of costs incurred, certified extracts therefrom to persons interested.
- (7) No person shall wilfully destroy or injure, or cause to be destroyed or injured, any register of births and deaths, or wilfully insert, or cause to be inserted, in any such register or certified copy thereof, any false entry of any births or deaths.
- (8) Any breach of these rules shall be punishable, on conviction by a Magistrate, with fine which may extend to Rs. 50, and, when the

breach is a continuing breach, with a further fine which may extend to Rs. 50 for every day after the date of such conviction during which the breach is proved before a Magistrate to have been persisted in.

[*Gazette of India*, 1898, Pt. II, p. 779.]

No. 2238, dated the 19th April 1904.—In exercise of the powers conferred on him by section 102 (1), clause (b),* of the Quetta Municipal Law, 1896,¹ the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to order that any breach of the provisions of the above ²bye-laws shall be cognizable by the police. Breaches of the cart rules to be cognizable by the Police.

[*Gazette of India*, 1904, Pt. II, p. 477.]

No. 9143, dated the 27th November 1899.—The following rules for the destruction of useless records which have been framed by the Agent to the Governor-General under section 102 (1) (i) of the Quetta Municipal Law,¹ are published for general information :— Rules for the destruction of useless records.

RULES.

Vernacular Papers.

- (1) Papers relating to payment of salaries of establishment shall be destroyed after 35 complete account years, and of artisans and labourers after three complete account years from date of payment.
- (2) Papers relating to contracts not written or registered shall be destroyed three years after the period from which the contract was finished, broken or cancelled.
- (3) Papers relating to written or registered contracts shall be destroyed six years after the date of completion or annulment of the contract.
- (4) Miscellaneous papers, such as reports on inspection of carriages, etc., shall, as a general rule, be destroyed one year after the period to which they relate; but the Municipal Committee shall have power at their discretion to retain any special papers for a longer period.
- (5) Registers and receipts for octroi duty, which has been paid on goods brought within the Municipal limits, should be destroyed after five years from the date of payment, and rawana and other miscellaneous papers after three years.

* Sic read "(b)."

¹ Printed Vol. I, p. 35.

² Printed *infra* p. 102.

English Papers.

- (1) Letters of an ephemeral nature, such as those furnishing explanations relative to points noticed in progress reports, differences in accounts since closed and adjusted, shall be destroyed annually.
- (2) All other English records and the general abstract of accounts and bonds shall be retained with the exception of octroi receipts connected with cases of refund which shall be destroyed annually.

[*Gazette of India*, 1899, Pt. II, p. 1350.]

Cart Rules.

No. 2237, dated the 19th April 1904.—The following bye-laws for the regulation of loading carts, framed by the Municipal Committee of Quetta in the Quetta-Pishin district under section 102(2) of the Quetta Municipal Law, 1896,¹ and confirmed by the Hon'ble the Agent to the Governor-General in Baluchistan, will come into force within the Municipality of Quetta one month after the date of the publication of this notification :—

QUETTA LOADING CARTS RULES.

Rule 1. The owner of every cart kept or plying for hire within the limits of the Municipality shall be required to take out a license before such cart can ply for hire.

Vehicles to be licensed.

2. The license shall be granted by the Municipal Secretary in Form A appended to these rules (which shall be printed on strong cloth-backed paper) on payment of the fee prescribed by rule 4 after the carts and animals, etc., have been passed by a Committee, which shall consist of two members of the Municipal Committee and the Municipal Secretary. The date or dates of inspection shall be intimated to the Assistant Political Agent and to the Tahsildar of Quetta.

Issue of license.

3. Carts shall be of five classes as detailed below, and the maximum weight which may be carried by each cart is as noted against it :—

Description of cart.	Weight.
(1) Cart drawn by a pair of bullocks	18 maunds.
(2) Cart drawn by a pair of mules, or ponies, or one horse over 14½ hands.	14 „
(3) Cart drawn by a pony under 14½ hands, a mule or a bullock	10 maunds or bags of grain.
(4) Cart drawn by a pony 13 hands or under, or a donkey	5 maunds.
(5) Cart drawn by men	No limit.

¹ Printed Vol. I, p. 35.

No proprietor or agent of the proprietor, or driver of a licensed cart, shall permit a greater weight to be carried than that hereby prescribed.

License fee.

4. The fees for license shall be—

	Per annum.
	Rs.
First class	8
Second „	6
Third „	4
Fourth „	2
Fifth „	8

Renewal fees for licenses lost or destroyed, 4 annas.

Conditions of license.

5. The conditions of the license shall be—

- (a) The vehicle must be good in all its parts ;
- (b) The animals must be strong, healthy, and otherwise fit for work ;
- (c) The harness and other appointments must be in good and serviceable condition ;
- (d) The tyres of the wheels shall be not less than $2\frac{1}{2}$ inches in width.

6. Licenses issued under these rules shall continue in force during the official year in which they are granted, but they shall be liable to revocation or suspension within that time by order of the Committee mentioned in rule 2, should the proprietor or his agent or the driver be found guilty of an infringement of any of these rules, or if the conditions on which the license has been granted, are not fully maintained.

7. Applications for the renewal of licenses about to expire shall be made on or before the 28th February, and the renewed license shall be granted in the same way as provided for in rules 2 and 6 and on payment of the same fee as for the original license.

8. When a licensed cart is transferred to a new proprietor during the year of license, the name of such proprietor shall be at once reported by the transferer to the Municipal Secretary's office and the name of the transferee shall be substituted in the license for the name of the transferer without further payment.

9. Each license shall bear a serial number and this number shall be painted in English and Urdu on a board which shall be fixed to the right side of the cart.

10. Licenses shall be produced for inspection when required by any
 Production of license. Magistrate or police officer or member of
 the Municipal Committee.
11. It shall be lawful for any person named in rule 2, or any member of
 Inspection of premises. the Municipal Committee or any Magistrate
 or other person authorized on this behalf by
 the Chairman of the Municipal Committee, to enter the premises on which
 a licensed cart or animals and other things used therewith are kept, in order
 to see that the provisions of these rules are observed.
12. The Committee named in rule 2 shall appoint places as stands
 Cart-stands. for licensed carts, and proprietors of carts
 found waiting for hire at places other than
 those appointed shall be liable to forfeit their licenses. The following place
 is for the present appointed as a cart-stand :—
 A place near the railway goods shed.
13. The driver or proprietor of a licensed cart waiting on a public stand or
 Powers of driver or proprietor to publicly plying for hire shall at any time
 refuse to give a licensed cart. of the day or night be bound to give such
 cart on hire to any person demanding the same, except for good and suffi-
 cient reasons, the burden of proving which shall lie on the said driver or
 proprietor.
14. Every driver of a licensed cart shall have in his possession a list of
 Cart drivers to keep list of fares. the fares prescribed by these rules. Such
 list shall be printed in English and Urdu,
 and one copy shall be provided by the Municipal Secretary free of cost, yearly
 at the time of licensing. The responsibility for renewing a list of fares
 which has become destroyed or defaced shall rest with the proprietor, who
 shall renew it at once.
15. In the absence of any private arrangement between the hirer and the
 Rates of hire. proprietor, agent, or driver of a licensed cart,
 the following rates shall be paid :—

SCHEDULE OF FARES.

Serial No.	Particulars.	CLASS.				
		1st.	2nd.	3rd.	4th.	5th.
		18 maunds.	14 maunds.	10 maunds.	5 maunds.	No limit.
1	From the railway station to the town or any place in civil lines.	Rs. A. P. 0 8 0	Rs. A. P. 0 6 0	Rs. A. P. 0 4 0	Rs. A. P. 0 2 0	Rs. A. P. 0 8 0

SCHEDULE OF FARES—*contd.*

Serial No.	Particulars.	CLASS.				
		1st.	2nd.	3rd.	4th.	5th.
		18 maunds.	14 maunds.	10 maunds.	5 maunds.	No limit.
2	From the railway station or any place in civil lines to the fort or any place in cantonment south of McNair and Lady Smith roads.	Rs. A. P. 0 10 0	Rs. A. P. 0 7 6	Rs. A. P. 0 5 0	Rs. A. P. 0 2 6	Rs. A. P. 0 10 0
3	From the railway station or any place in civil lines to any place in cantonment north of McNair and Lady Smith roads.	0 12 0	0 9 0	0 6 0	0 3 0	0 12 0
4	For a whole day . . .	2 0 0	1 8 0	1 0 0	0 8 0	2 0 0

16. If a cart is not engaged by time, the person hiring it shall proceed by the most direct or usual road from point to point, and any alterations or detentions on the way by the hirer shall involve the payment of an additional fare, provided that in no case shall the fare payable exceed the sum for the hire of the cart for the whole day.

17. Unclaimed property found in a licensed cart shall be deposited at the nearest police station by the proprietor or driver of such cart. A list of all such property shall be posted at the city thana and at such other places as the District Superintendent of Police may direct.

18. A breach of any of these rules shall be punishable on conviction by a Magistrate with fine which may extend to Rs. 50, and when the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of such conviction, during which the breach is proved before a Magistrate to have been persisted in.

FORM A.

1. Quetta Municipality.
2. No. of license.
3. Date of issue of license.
4. Date of expiry of license.
5. Name of proprietor or agent.

FORM A—*contd.*

6. Residence of proprietor or agent.
7. Class of cart.
8. Licensed to carry.
9. Remarks.

[*Gazette of India*, 1904, Pt. II, p. 475.]

Rules for the
suppression of
mendicancy and
solicitation.

No. 831, dated the 19th August 1907.—In exercise of the powers conferred by section 103 of the Quetta Municipal Law,¹ the Honourable the Agent to the Governor General in Baluchistan is pleased to make the following rules for the suppression of mendicancy and of loitering or importuning for the purpose of prostitution, and for the removal and exclusion of certain persons from the Quetta Municipality :—

1. Within the limits of the Quetta Municipality no person shall in any street or public place (a) loiter, or beg for alms as a mendicant, (b) loiter, or importune any person, for the purpose of prostitution.

2. (i) The Political Agent, Quetta, on receiving information that any person, whether resident within or frequenting the Quetta Municipal limits,

(a) is a disorderly person keeping or frequenting a common gaming house, a disorderly drinking shop, or a disorderly house of any other description, or

(b) has been convicted more than once, either within the Quetta Municipal limits or elsewhere, of an offence punishable under Chapter XVII of the Indian Penal Code, or

(c) has been ordered under Chapter VIII of the Code of Criminal Procedure, 1898, either within the Quetta Municipal limits or elsewhere, to execute a bond for his good behaviour,

may make an order in writing, setting forth the substance of the information received, and issue a summons requiring such person to show cause why he should not be removed from the Quetta Municipal limits and be prohibited from re-entering them.

(ii) Every summons issued under sub-section (1) shall be accompanied by a copy of such order as aforesaid, and the copy shall be delivered by the officer serving the summons to the person served with the same.

(ii) The Political Agent shall, when the person so summoned, appears before him proceed to enquire into the truth of the information received, and take such further evidence as may appear necessary, and if on such enquiry it appears to him to be necessary for the maintenance of good order that the

¹ Printed Vol. I, p. 35.

person should be required to remove from the Municipal limits and be prohibited from re-entering them, the Political Agent shall report the matter to the Honourable the Agent to the Governor-General in Baluchistan, and, if the Honourable the Agent to the Governor-General so directs, shall issue a notice in writing, requiring the person to remove from the Quetta Municipal limits within a time to be specified in the notice and prohibiting him from re-entering them without written permission from the Honourable the Agent to the Governor-General in Baluchistan.

3. Whenever the Hon'ble the Agent to the Governor General in Baluchistan thinks it expedient to exclude any person from the limits of the Quetta Municipality, whether with or without assigning any reason therefor, he shall send or cause to be sent to the Political Agent, Quetta, an order in writing to that effect, and the Political Agent shall cause a copy of the order to be served on the person, together with a notice in writing requiring him to remove from the Municipal limits within a time to be specified in the notice, and prohibiting him from re-entering them without the permission in writing of the Honourable the Agent to the Governor General.

Provided that no such order shall be made if the only reason for making it is that such person :—

- (i) is disorderly, or
- (ii) has been convicted of any offence punishable under Chapter XVII of the Indian Penal Code, or
- (iii) has been ordered under the Code of Criminal Procedure, 1898, to execute a bond for his good behaviour.

4. When any person has, under either of the two last foregoing rules, been directed to remove from the Quetta Municipal limits, and has not obtained the written permission mentioned in such rule to re-enter the Quetta Municipal limits, no person who has knowledge of those facts shall harbour or conceal him in the Quetta Municipal limits.

5. Whoever, (a) having under rule 2 or 3 been prohibited from remaining in or re-entering the Quetta Municipal limits, remains in or re-enters them without the written permission of the Honourable the Agent to the Governor General in Baluchistan, or (b) commits a breach of rule 1 or 4, shall be liable to be arrested on a warrant issued by the District Magistrate, Quetta, and shall on conviction by a Magistrate be punishable with fine which may extend to fifty rupees, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of such conviction during which the breach is proved before a Magistrate to have been persisted in.

6. Any member of the Police force employed in the Quetta Municipal limits may arrest without warrant any person committing or charged with having committed an offence punishable under clause (a) or clause (b) of the last foregoing rule:

Provided as follows:—

- (i) No person shall be so arrested whose name and address are known to the arresting officer.
- (ii) No person shall be so arrested who consents to give his name and address unless there is reasonable ground for doubting the accuracy of the name or address so given, the burden of proof of which shall be on the arresting officer.
- (iii) No person so arrested shall be detained after his name and address have been ascertained.
- (iv) No person so arrested shall, except under the orders of the Political Agent, Quetta, be detained longer than may be necessary for bringing him before the Political Agent.

[*Gazette of India*, 1907, Pt. II, p. 1321.]

CHAPTER II.

CANTONMENT OF BARODA.

Orders under Acts locally applied.

Parsi Marriage and
Divorce Act, 1865.
Cantonment
Magistrate to be
Registrar.

No. 8504, dated the 11th August 1911.—In exercise of the powers conferred by the Government of India under the Foreign Department notification¹ No. 1189-I.B., dated the 9th June 1911, the Resident at Baroda is pleased to appoint under section 7 of the Parsi Marriage and Divorce Act, 1865 (XV of 1865), the Cantonment Magistrate at Baroda for the time being to be the Registrar for the purposes of the said Act in the Cantonment of Baroda.

[*Gazette of India*, 1911, Pt. II, p. 1270.]

Epidemic Diseases
Act, 1897.

No. 5041-I.C., dated the 20th December 1906.—Printed in Appendix XVI. Delegation of power to the Resident.

Code of Criminal
Procedure, 1898.

No. 3847-I.A., dated the 28th September 1908.—With reference to section 4 (1) (s) of the Code of Criminal Procedure, 1898 (Act V of 1898), as applied to the Cantonment of Baroda, the Governor-General in Council is pleased to declare that Cantonment, as defined in Foreign Department notification² No. 4370-I.A., dated the 1st December, 1897, to be a Police Station.

Baroda Cantonment
to be a Police
Station.

[*Gazette of India*, 1908, Pt. I, p. 887.]

Indian Stamp Act,
1899.

No. 12669, dated the 4th September 1907.—The Resident is pleased to appoint under section 2, clause (9), sub-head (b) of the Indian Stamp Act, II of 1899, as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department,¹ No. 1389-I.B., dated the 13th April 1906, the First Assistant Resident at Baroda for the time being to be the Collector of Stamps for the said Cantonment.

First Assistant to
the Resident to be
Collector of Stamps.

[*Gazette of India*, 1907, Pt. II, p. 1374.]

No. 853-I.B., dated the 6th May 1910.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department,¹ No. 1389-I.B., dated the 13th April 1906, the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act, as so applied, in respect of the instruments hereinafter described under Nos. 10, 11

Reduction and
remission of duties.

¹ See now notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

² *Gazette of India*, 1897, Pt. I, p. 1074.

and 12, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :

A.—Forest Department.

1. Agreement and security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service by a student and his surety previous to his entry into the Imperial Forest School, Dehra Dun, or the Burma Forest School, Tharrawaddy.

B.—Medical Department.

2. Security bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon, or Hospital Assistant class, and his surety, or from the surety of such a student.

C.—Post Office and Telegraph Department.

3. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

4. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

5. Receipt endorsed by the payee on a Postal Money Order.

6. Receipt given by the addressee for a deposit exceeding twenty rupees made for the payment of a reply to a telegraphic message.

D.—Government Officers and Contractors.

7. Instrument in the nature of a memorandum¹ [agreement or security bond] furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, the Forest Department, or the Public Works or State Railway Department by a contractor for the due performance of his contracts.

8. Mortgage deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

9. Instrument of reconveyance of mortgaged property executed by Government in favour of an officer in Civil or Military employ on the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

10. Agreement which has been or may be entered into in compliance with the rules prescribed by the Resolution of the Government of India in the Finance Department (Military Finance), No. 2195-Accts., dated the 25th

¹ Substituted by notification No. 2601-I.B., dated the 19th December 1912. *Gazette of India*, 1912, Pt. I, p. 1686.

October 1907, regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force.—Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs. 5, whichever shall be less.

E.—Other Documents.

11. Trust deed entered into in compliance with the rules for the time being in force in the Bombay Presidency, the Punjab, Bengal, Eastern Bengal and Assam, regulating grants-in-aid made by the Government for building purposes to schools and colleges in those provinces.—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 15 whichever shall be less.

12. Instrument evidencing an agreement relating to the hypothecation of movable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of Schedule 1 of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument.

13. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the stamp law for the time being in force in the said areas has been paid in accordance with the said law.

SCHEDULE.

Areas.

1. Agency territories in Baluchistan.
2. Abu and Anadra, including the road leading from the Abu Sanitarium to Abu Road Railway Station and to the Bazar at Kharari.
3. The Cantonments of Mhow, Neemuch, Nowgong (including the Civil Lines) ¹[and Sehore] in the Central India Agency and ¹[the Cantonment of Deesa.]
4. The Indore Residency Bazars.
5. Railway lands within the limits of the Central India and Rajputana Agencies over which the Governor-General in Council exercises jurisdiction.
6. The areas in the Hyderabad State in which the Governor-General in Council exercises jurisdiction through the Resident at Hyderabad.
7. Berar.
8. The Civil and Military Station of Bangalore.
9. British India.

¹ Substituted by notification No. 2601-I.B, dated the 19th December 1912. *Gazette of India*, 1912, Pt. I, p. 1686.

¹10. Railway lands in the Mysore State over which the Governor-General in Council exercises jurisdiction.

¹11. Railway lands in the Baroda State and in States in the political control of the Government of Bombay, over which jurisdiction has been ceded to the British Government and to which the provisions of the Indian Stamp Act, 1899, have been applied.

¹12. Railway lands in Jammu and Kashmir and in States in the Punjab over which the Governor-General in Council exercises jurisdiction.

[*Gazette of India*, 1910, Pt. I, p. 361.]

Rules as to the use of impressed and adhesive stamps, and their refund and renewal, etc.

No. 3097-I.A., dated the 9th August 1907.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department² No. 1389-I. B., dated the 13th April 1906, the Governor-General in Council is pleased to make the following rules under the said Act for the said Cantonment:—

RULES UNDER THE INDIAN STAMP ACT, 1899.

CHAPTER I.—PRELIMINARY.

Definition.

1. In these rules, the expression "the Act" shall mean the Indian Stamp Act, 1899, as applied to the Cantonment of Baroda.

Kinds of stamps.

2. There shall be two kinds of stamps for indicating the payment of duty on instruments chargeable with duty under the Act, namely:

- (a) impressed stamps, and
- (b) adhesive stamps.

CHAPTER II.—OF IMPRESSED STAMPS.

Hundis.

3. (i) Hundis, other than hundis which may be stamped with an adhesive stamp under section 11 of the Act, shall be written as follows, namely:

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which the necessary stamp bearing the word "Hundi" has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps at Bombay and impressed by that officer in the manner hereinafter prescribed by rule 10.

(ii) Every sheet of such paper shall be of a size not less than $8\frac{1}{2} \times 5\frac{1}{2}$ inches, and no plain paper shall be joined to it.

¹ See footnote 1 on previous page.

² See now notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

(iii). The provisions of sub-section (1) of rule 6 shall apply also in the case of hundis.

4. A promissory note or bill of exchange shall, except as provided by section 11 of the Act, and by these rules, be written on paper on which the necessary stamp, with or without the word "Hundi," has been engraved or embossed. Promissory notes and bills of exchange.

5. Every other instrument chargeable with duty shall, except as provided by section 11 of the Act, be written on paper, on which the necessary stamp, not bearing the word "Hundi," has been engraved or embossed. Other instruments.

6. (i) Where two or more sheets of paper on which stamps are engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used. Provision where single sheet of paper is insufficient.

(ii) Where a single sheet of paper, not being paper bearing an impressed hundi stamp, is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument :

Provided that in every such case the side of the sheet which bears the stamp shall be covered by a substantial part of the instrument before any part of the latter is written on the plain paper joined to such sheet.

7. The duty payable on any instrument which is chargeable with a duty of one anna under the Act may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendent of Stamps at Bombay. One anna impressed stamps.

8. The Superintendent of Stamps at Bombay is empowered to affix and impress labels, and shall be deemed to be "the proper officer" for the purposes of the Act and of these rules. "The proper officer."

9. (i) Labels may be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix A, and of the counter-parts thereof. Affixing and impressing of labels by proper officer permissible in certain cases.

(ii) Labels may likewise be affixed and impressed by the proper officer in the case of any of the instruments mentioned in Appendix B, when written in any European language, and accompanied, if the language is not English, by a translation into English.

10. (i) The proper officer shall, upon any such instrument, as is referred to in rule 9, being brought to him before it is executed, and upon application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same before returning the instrument to the applicant. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets. Mode of affixing and impressing labels.

(ii) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and, where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(iii) Any principal assistant of the proper officer, if empowered by the Resident at Baroda in this behalf, may discharge the functions of the proper officer under sub-section (ii) of this rule.

Certain instruments to be stamped with impressed labels.

11. (i) Instruments (other than instruments which, under section 11 of the Act, may be stamped with adhesive stamps) executed out of the Cantonment of Baroda and requiring to be stamped after their receipt in the Cantonment of Baroda shall be stamped with impressed labels.

(ii) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), of the Act, the Collector shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 10 and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.—OF ADHESIVE STAMPS.

Bills of exchange.

12. Bills of exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

Supply of deficient duty on transfer of share.

13. When any instrument of transfer of shares in a Company or Association is written on a sheet of paper on which the necessary stamp is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the market value of such shares, found to fall short of the amount of duty chargeable under Article 62(a) of Schedule I to the Act, one or more adhesive stamps bearing the words "Share Transfer," as hereinafter prescribed, may be used to make up the amount required.

Adhesive stamp or stamps denoting duty of one anna or half an anna.

14. Except as otherwise provided by these rules, the adhesive stamp or stamps used to denote the duty of one anna shall bear the words "One anna" or "Half anna," as the case may be, and the adhesive stamp used to denote the duty of half an anna shall bear the words "Half anna;" and such stamp or stamps may be superscribed either for postage or for revenue or for both postage and revenue.

Special adhesive stamps to be used in certain cases.

15. The following instruments, when stamped with adhesive stamps, shall be stamped in the manner hereinafter prescribed, that is to say:

(a) Bills of exchange, cheques, and promissory notes drawn or made out of the Cantonment of Baroda and chargeable with a duty

of more than one anna shall be stamped with adhesive stamps bearing the words "Foreign Bill."

- (b) Transfers of shares of Public Companies and Associations shall be stamped with adhesive stamps bearing the words "Share Transfer."
- (c) Notarial acts shall be stamped with adhesive foreign bill stamps bearing the word "Notarial."
- (d) Copies of maps or plans certified to be true copies shall be stamped with adhesive court-fee stamps.

CHAPTER IV.—MISCELLANEOUS.

16. When an instrument bears a stamp of sufficient amount, but of improper description, the Collector may, on payment of the duty with which the same is chargeable, certify by endorsement on the instrument that it is duly stamped: Provision for cases in which improper description of stamp is used.

Provided that if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely because of the difficulty or inconvenience of procuring one of proper description, he may remit the further payment of duty prescribed in this rule.

17. The Collector may require any person claiming a refund or renewal under Chapter V of the Act, or his duly authorized agent, to make an oral deposition on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit as aforesaid. Evidence as to circumstances of claim to refund or renewal.

When an application is made for the payment, under Chapter V of the Act, of an allowance in respect of a spoiled or misused stamp, or on the renewal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order as aforesaid, the application shall be struck off and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps at Bombay for destruction. Payment of allowances in respect of spoiled or misused stamps or on the renewal of debentures.

18. Where the Collector makes a refund under section 55 of the Act, he shall cancel the original debenture by writing on or across it the word "Cancelled" and his usual signature with the date thereof. Mode of cancelling original debenture in case under section 55 of Act.

19. On the conviction of any offender under Chapter VII of the Act, the Collector may grant to any person who appears to him to have contributed thereto a reward within a limit to be fixed by the Resident at Baroda. Rewards.

APPENDIX A.

List of instruments referred to in rule 9 (1) of the rules.

	No. of Article in Schedule I of the Act.
(a) Administration-bonds	2
(b) Affidavits	4
(c) Appointments made in execution of a power	7
(d) Articles of Association of a Company	10
(e) Articles of clerkship	11
(f) Bills-of-lading	14
(g) Charter-parties	20
(h) Declarations of trust	64A
(i) Instruments evidencing an agreement relating to (1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge or hypothecation of movable property	6
(j) Leases printed or lithographed in an oriental language, when the written matter filled in does not exceed one-fourth of the printed matter	35
(k) Memoranda of Association of Companies	39
(l) Mortgages of crops	41
(m) Notes of protest by Masters of Ships	44
(n) Policies of insurance	47
(o) Revocations of trust	64B
(p) Share-warrants issued by a Company in accordance with section 30 of the Indian Companies Act, 1882 (VI of 1882), other than share-warrants issued before the fourteenth day of November, 1890, with adhesive stamps bearing the words "Share Transfer" and denoting the full amount of duty payable thereon, which share-warrants shall be held to have been duly stamped	59
(q) Warrants for goods	65

APPENDIX B.

List of instruments referred to in rule 9 (2) of the rules.

	No. of Article in Schedule I of the Act.
(a) Agreements or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	5
(b) Instruments engrossed on parchment and written in the English style, which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed . . . . .	...
(c) Awards	12
(d) Bills-of-exchange payable otherwise than on demand and drawn in the Cantonment of Baroda	13 (b) and (c).
(e) Bonds	15, 16, 26, 34, 56 and 57.
(f) Certificates of sale	18
(g) Composition deeds	22

APPENDIX B—*contd.**List of instruments referred to in rule 9 (2) of the rules—contd.*

	No. of Article in Schedule I of the Act.
(h) Conveyances	23
(i) Instruments imposing a further charge on mortgaged property .	32
(j) Instruments of apprenticeship	9
(k) Instruments of co-partnership	46A
(l) Instruments of dissolution of partnership	46B
(m) Instruments of exchange	31
(n) Instruments of gift	33
(o) Instruments of partition	45
(p) Leases	35
(q) Letters of license	38
(r) Mortgage-deeds	40
(s) Powers-of-attorney	43
(t) Reconveyances of mortgaged property	54
(u) Releases	55
(v) Settlements	58
(w) Transfers of the description mentioned in Article 62, clauses (c), (d), and (e) of Schedule I of the Act	62 (c), (d) and (e).

[*Gazette of India*, 1907, P. I, p. 674.]The Cantonments
(House-
Accommodation)
Act, 1902.

No. 9879, dated the 30th June 1903.—In exercise of the power conferred by section 3, sub-section (i), of the Cantonments (House-Accommodation) Act 1902 (II of 1902), as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department,¹ No. 2702-I.A., dated the 12th June 1903, and with the previous sanction of the Governor-General in Council, the Resident at Baroda is pleased to declare that the said Act shall be operative in so much of the said Cantonment as comprises the sites of the Bungalows numbered 4, 5, 6, 7, 8, 9, 10, 13, 14, 21, 23, 24 and 26, respectively.

[*Gazette of India*, 1903, Part II, page 726.]

No. 3875-I.C., dated the 14th September 1906.—In exercise of the powers Rules conferred by section 41 of the Cantonments (House-Accommodation) Act, 1902 (II of 1902), as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department,¹ No. 2919-I., dated the 3rd September 1890, as amended by the like notification¹ No. 2702-I.A., dated the 12th June 1903, the Governor-General in Council is pleased to declare the rules framed under the said Act for Cantonments in British India,

¹ See now notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, page 79.

and published in the notification of the Government of India in the Military Department,¹ No. 117, dated the 16th February 1906, to be in force in the Cantonment of Baroda.

The Poisons Act,
1904.

Rules for the
possession for sale
and the sale of
certain poisons.

[*Gazette of India*, 1906, Pt. I, p. 674.]

No. 6251, dated the 21st April 1908.—In exercise of the powers conferred on him by section 2 of the Poisons Act, 1904, and with the previous sanction of the Governor-General in Council, the Resident at Baroda is pleased to make the following rules to regulate, within the limits of the Cantonment of Baroda the possession for sale and the sale of the poisons specified therein :—

I. The following poisons shall be deemed to be poisons for the purposes of these rules :—

Aconite, Nux Vomica, Perchloride of Mercury (corrosive sublimate), Cyanide of Potash ²[Stramonium (Dhatura), Strychnine and Saint Ignatius Bean]. The expressions “sell” and “sale” mean respectively “sell by retail” and “sale by retail.”

II. No person shall possess any poison specified in rule I for sale except under a license granted in this behalf by the Cantonment Magistrate, and no persons not possessing (any) such license shall sell any such poison.

III. The grant or withdrawal of a license to any applicant shall be at the discretion of the Cantonment Magistrate, whose decision thereon shall be final.

IV. A fee of Rs. 1 per annum shall be charged for each license granted under rule II, and shall be paid before the grant of such license. The license shall be inscribed on a non-judicial impressed stamped paper of the appropriate value : provided that no fee shall be charged to any person who has already paid the annual fee for a license to possess white arsenic for sale under the rules framed under section 4 of the Act.

V. A license shall terminate on the death of the license-holder.

VI. The Cantonment Magistrate may, for any sufficient cause, revoke or cancel any license granted under rule II.

VII. A license-holder shall effect every sale of poison in person.

VIII. A license-holder shall not sell any poison to any person unless the latter is personally known to him, or identified to his satisfaction. He shall not sell any poison to any person who appears to him to be under the age of 18, or to any person who does not appear to him to be in full possession of his faculties, or to any wandering mendicant.

¹ *Gazette of India*, 1906, Part I, page 105.

² Substituted by notification No. 2168, dated the 26th February 1912. *Gazette of India*, 1912, Pt. II, p. 295.

IX. A license-holder shall not sell any poison of a quantity exceeding one ounce at any one time and to any one person.

X. A license-holder shall maintain a register in which he shall enter all sales of poison. The following particulars shall be entered in such register in respect of each sale, *viz.* :—

- (a) Name of poison.
- (b) Quantity sold.
- (c) Date of sale.
- (d) Name of purchaser.
- (e) Address of purchaser.
- (f) Purpose for which the poison is stated to be required.
- (g) Signature of purchaser (or where purchaser is illiterate, his thumb mark).
- (h) Signature of vendor.

XI. A license-holder shall maintain, in respect of each poison specified in rule I, a stock register, which shall contain the following particulars :—

- (a) Serial number.
- (b) Date.
- (c) Amount received.
- (d) Name and address of person from whom received.
- (e) Amount sold.
- (f) Balance in stock.
- (g) Remarks.

XII. The Cantonment Magistrate, or the Superintendent of the Nanavati Dispensary, or the Hospital Assistant in charge Nanavati Dispensary, or the Jamadar of the Cantonment Police, may at any time visit and inspect the premises of a license-holder where poison is kept for sale, and may inspect all poisons found therein and the registers maintained under rules X and XI.

XIII. All poisons specified in rule I shall be kept in a separate locked almirah, or box, which shall have the word 'poison' in English and vernacular painted on it in red letters. Each small receptacle within such almirah or box shall be marked in paint with the name of the poison contained in it, and shall also have the word 'poison' in English and vernacular painted upon it in red letters.

XIV. No poison shall be kept otherwise than in securely closed receptacles of glass, tin or earthenware.

XV. When any poison is sold it shall be securely packed in a packet, and every packet sold shall be labelled by the vendor with a red label bearing

the name of the poison in the vernacular and the number and date of the entry in the register of sales.

XVI. When a license-holder also deals in poisons wholesale, the stock maintained for sale as defined in these rules shall be kept entirely distinct from any stock maintained for the purpose of wholesale transactions.

[*Gazette of India*, 1908, P. II, p. 640.]

Rules for the
possession for sale
and the sale of white
arsenic.

No. 6252, dated the 21st April 1908.—In exercise of the powers conferred on him by section 4 of the Poisons Act, 1904, and with the previous sanction of the Governor-General in Council, the Resident at Baroda is pleased to make the following rules to regulate, within the limits of the Cantonment of Baroda, the possession for sale and the sale of white arsenic.

I. For the purposes of these rules the expressions "sell" and "sale" mean respectively "sell by retail" and "sale by retail."

II. No person shall possess white arsenic for sale except under a license granted in this behalf by the Cantonment Magistrate, and no person not possessing (any) such license shall sell any white arsenic.

III. The grant or withdrawal of a license to any applicant shall be at the discretion of the Cantonment Magistrate, whose decision thereon shall be final.

IV. A fee of Re. 1 per annum shall be charged for each license granted under rule II, and shall be paid before the grant of such license. The license shall be inscribed on a non-judicial impressed stamped paper of the appropriate value: provided that no fee shall be charged to any person who has already paid the annual fee for a license to possess poisons for sale under the rules framed under section 2 of the Act.

V. A license shall terminate on the death of the license-holder.

VI. The Cantonment Magistrate may, for any sufficient cause, revoke or cancel any license granted under rule II.

VII. A license-holder shall effect every sale of white arsenic in person.

VIII. A license-holder shall not sell any white arsenic to any person unless the latter is personally known to him, or identified to his satisfaction. He shall not sell any white arsenic to any person who appears to him to be under the age of 18, or to any person who does not appear to him to be in full possession of his faculties, or to any wandering mendicant.

IX. A license-holder shall not sell white arsenic in a quantity exceeding one ounce at any one time and to any one person.

X. A license-holder shall maintain a register in which he shall enter all sales of white arsenic. The following particulars shall be entered in such register in respect of each sale, *viz.*:—

(a) Name of poison.

- (b) Quantity sold.
- (c) Date of sale.
- (d) Name of purchaser.
- (e) Address of purchaser.
- (f) Purpose for which the white arsenic is stated to be required.
- (g) Signature of purchaser (or where the purchaser is illiterate, his thumb mark).
- (h) Signature of vendor.

XI. A license-holder shall maintain a stock register, which shall contain the following particulars :—

- (a) Serial number.
- (b) Date.
- (c) Amount received.
- (d) Name and address of person from whom received.
- (e) Amount sold.
- (f) Balance in stock.
- (g) Remarks.

XII. The Cantonment Magistrate, or the Superintendent of the Nanavati Dispensary, or the Hospital Assistant in charge Nanavati Dispensary, or the Jamadar of the Cantonment Police, may, at any time, visit and inspect the premises of a license-holder where white arsenic is kept for sale, and may inspect the stock found therein and the registers.

XIII. White arsenic shall be kept in a separate locked almirah, or box which shall have the word 'poison' in English and vernacular painted on it in red letters. Each small receptacle within such almirah or box shall be marked in paint with the name of the poison contained in it, and shall also have the word 'poison' in English and vernacular painted upon it in red letters.

XIV. No white arsenic shall be kept otherwise than in securely closed receptacles of glass, tin or earthenware.

XV. When any white arsenic is sold, it shall be securely packed and every packet sold shall be labelled by the vendor with a red label bearing the name of the poison in the vernacular and the number and date of the entry in the register of sales.

XVI. A license-holder shall not sell powdered white arsenic to any person unless the same is, before the sale thereof, mixed with soot, indigo or Prussian blue in the proportion of half an ounce of soot, indigo or Prussian blue at least to one pound of the white arsenic and so in proportion for any greater or less quantity.

XVII. When a license-holder also deals in white arsenic wholesale the stock maintained for sale as defined in these rules shall be kept entirely distinct from any stock maintained for the purpose of wholesale transactions.

[*Gazette of India*, 1908, Pt. II, p. 642.]

Application to certain poisons of provisions relating to white arsenic.

No. 2006-I.B., dated the 12th October 1910.—In exercise of the powers conferred by section 6, sub-section (1), of the Poisons Act, 1904 (I of 1904), as applied to the Cantonment of Baroda by the notification of the Government of India in the Foreign Department,¹ No. 5088-I.A., dated the 6th December 1905, the Governor General in Council is pleased to apply to the poisons specified below all the provisions of the said Act relating exclusively to white arsenic²:—

I.—Sulphides of arsenic.

- (a) Red sulphide (Realgar).
- (b) Yellow sulphide (Orpiment).

II.—Impure sulphides of arsenic.

- (c) Black arsenic.
- (d) Impure orpiments.
 - (1) White sulphuret.
 - (2) Pink sulphide.
 - (3) Brown sulphide.

III.—Green arsenic.

- (e) Arsenite of copper (Scheele's green).
- (f) Aceto-arseuite of copper (Schweinfurth's green).

IV.—Aconite.

V.—Perchloride of mercury (Corrosive sublimate).

[*Gazette of India*, 1910, Pt. I, p. 1061.]

The Indian Registration Act, 1908.

Duties of Inspector-General assigned to First Assistant Resident.

No. 2301, dated the 23rd February 1905.—In exercise of the powers conferred by the Government of India under Foreign Department notification³ No. 2919-I., dated the 3rd September 1890, the Agent to the Governor-General at Baroda is pleased to appoint, under section 4 of Act III of 1877,³ the First Assistant to the Agent to the Governor-General at Baroda, for the time being, to perform the duties and functions appertaining to the office of Inspector General of Registration within the limits of the Baroda Cantonment.

[*Gazette of India*, 1895, Pt. II, p. 287.]

Baroda Cantonment constituted a district.

No. 2299, dated the 23rd February 1895.—In exercise of the powers conferred by the Government of India under Foreign Department notification⁴ No. 2919-I., dated the 3rd September 1890, the Agent to the Governor-General at Baroda is pleased to declare, under the provisions of the Indian Registration Act, III of 1877,³ the Cantonment of Baroda to be a district for the purposes of the said Act.

[*Gazette of India*, 1895, Pt. II, p. 286.]

¹ See now notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

² The rules as to the possession for sale and the sale of white arsenic published in notification No. 6252, dated the 21st April 1908, *supra*, p. 120, except Rule XVI, have been applied to these poisons by notification No. 2169, dated the 26th February 1912. *Gazette of India*, 1912, Pt. II, p. 295.

³ See now the Indian Registration Act, 1910 (XVI of 1910), as applied, Vol. I, p. 83.

⁴ See now notification No. 162-I.B., dated the 28th January 1913, paragraph II of which keeps this notification in force. Printed Vol. I, p. 79.

No. 2300, dated the 23rd February 1895.—In exercise of the powers conferred by the Government of India under Foreign Department notification¹ No. 2919-I., dated the 3rd September 1890, the Agent to the Governor-General at Baroda is pleased to appoint, under section 9 of the Indian Registration Act, III of 1877, the Cantonment Magistrate at Baroda, for the time being, to be the Registrar of the district of Baroda Cantonment.

[*Gazette of India*, 1895, Pt. II, p. 286.]

The Cantonment Act, 1910.

No. 4370-I.A., dated the 1st December 1897.²—(Not reprinted.)

[*Gazette of India*, 1897, Pt. I, p. 1074.]

Definition of the limits of Baroda Cantonment.

³No. 663, dated the 19th December 1882.—In exercise of the power conferred by section 21 of the Cantonments Act, 1880, the Governor in Council is pleased, with the previous sanction of the Governor-General in Council, to impose from the 1st of January next the following taxes in the Cantonment of Baroda:—

Imposition of conservancy rates, license fees and octroi duties.

I.—PROPERTY RATES.

(2) A conservancy rate of the following monthly amounts, namely:—

(a) In the limits of the Bazars.

For each privy belonging to a house	Eight annas.
For each washing place belonging to a house without a privy	Six annas.
For each house without a privy or washing place	Two annas.

⁵[(b) In the limits of the Lines.

For each bungalow, or other building with one or more privies attached, of which the annual rental does not exceed Rs. 240	One rupee.
For each bungalow or other building with one or more privies attached, of which the annual rental exceeds Rs. 240 but does not exceed Rs. 600	1½ rupees.
For each bungalow or other building with one or more privies of which the annual rental exceeds Rs. 600	Two rupees.]

(c) In the Cantonment generally.

For each empty bungalow, or house, in the out-houses, stables or other buildings of which there may be more than one person residing	Half conservancy rates.
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Provided that in the limits of Bazars the Cantonment Conservancy Establishment shall, from the time when the said conservancy rate is first levied, perform for all houses, buildings and lands all the duties usually performed by halalkhors.

¹ See now notification No. 162-I.B., dated the 28th January 1913, paragraph II of which keeps this notification in force. Printed Vol. I, p. 79.

² This notification issued under Act XIII of 1889 as then applied and is kept in force by paragraph II of notification No. 162-I. B., dated the 28th January 1913. Printed Vol. I, p. 79.

³ The issue of this notification by the Governor of Bombay in Council being *ultra vires* was validated by notification No. 136-I., dated the 11th January 1884. (*Gazette of India*, 1884, Pt. I, p. 9.) It was kept in force by section 2 (2) of Act XIII of 1889, as applied to the Cantonment and is now saved by paragraph II of notification No. 162-I. B., dated the 28th January 1913. Printed Vol. I, p. 79.

⁴ Paragraph (1) was cancelled by notification No. 3130-I., dated the 18th August 1884. *Gazette of India*, 1884, Pt. I, p. 301.

⁵ Substituted by notification No. 4159, dated the 13th March 1909. *Gazette of India*, 1909, Pt. II, p. 481.

II.—LICENSE FEES.

- (3) For every monthly license granted by the Cantonment Magistrate for the use of any place in the Cantonment for the purpose of retail sale of any articles, a fee of . . . Eight annas for each place licensed.
- (4) For every monthly license granted by the Cantonment Magistrate for the use of any place in the Cantonment for the sale of firewood and grass in sticks or bundles, a fee of . . . Eight annas for each place licensed.
- (5) For every license granted by the Cantonment Magistrate for hawking within the Cantonment, for a year, or any portion of a year, a fee of . . . One rupee per annum.
- (6) For every license granted by the Cantonment Magistrate for the playing of a band, or for going in procession along the public road in the Cantonment, a fee of . . . Eight annas per diem.
- (7) For every license or permission given by the Cantonment Magistrate for the setting up of any booth or platform or for placing benches on a public space, road or street in the Cantonment for the purpose of marriage or other ceremonies, a fee of . . . One anna per square yard per diem.
- (8) For every license or permission given by the Cantonment Magistrate for every assemblage for a caste dinner, upon the public thoroughfares, lanes, or streets, under 500 people, a fee of . . . Four annas per diem.
- (9) For every license or permission given by the Cantonment Magistrate for every assemblage for a caste dinner, upon the public thoroughfares, lanes or streets for number exceeding 500 people, a fee of . . . Eight annas per diem.
- (10) For every license or permission given by the Cantonment Magistrate for the depositing of building materials or the erection of scaffolding upon or in any public road, lane or street in the Cantonment, a fee of . . . One anna per square yard of frontage per diem.
- (11) For every annual license granted by the Cantonment Magistrate for the use of any place in the Cantonment for the purpose of standing cattle belonging to milksellers, a fee of . . . Four annas per square yard of place licensed.
- ¹[(12) For every license or permission given by the Cantonment Magistrate for slaughtering animals, a fee of . . . Four annas per cow or buffalo and two annas per sheep or goat.]
- ²(13) * * *
- (14) For every monthly license granted by the Cantonment Magistrate to permit a pawn-broker to carry on his trade, a fee of . . . Eight annas.

III.—OCTROI DUTIES.

Coffee	Fourteen annas per maund.
Cotton, woollen or silken goods	Five per cent.
Jagree	Four annas per maund.
Kerosine oil	Four annas per tin and one anna per gallon.
Oil of all kinds, country-made	Five annas per maund.
Sugar	Eight annas per maund.
Sugar-candy	Ten annas per maund.

¹ Substituted by notification No. 4159, dated the 13th March 1909. *Gazette of India*, 1909, Part II, p. 481.

² Cancelled by Part II of notification No. 3128, dated the 18th August 1884. *Gazette of India*, 1884, Pt. I, p. 299.

III.—OCTROI DUTIES—*contd.*

Tea	Fourteen annas per maund.
Tobacco	2½ annas per maund.
Wooden materials of any sort	Five per cent.
Fruits or vegetables	One pie per basket or bag under 19 lbs., if more one pie per each half Baroda maund of 19 lbs.

N.B.—Any small article under the value of one rupee Company not imported for trade purposes is exempted from the duty.

All bundles weighing less than five lbs. or seers are exempted from taxation.

One Baroda maund equals 40 Baroda seers or 38 lbs. avoirdupois.

[*Bombay Government Gazette*, 1882, Pt. I, p. 1109.]

¹*No. 135-I., dated the 11th January 1884.*—In exercise of the powers conferred by section 21 of the Cantonments Act, 1880, the Governor-General in Council is pleased to impose upon all houses, buildings and lands in the Cantonment of Baroda a consolidated annual rate of four per centum of their annual value.

[*Gazette of India*, 1884, Pt. I, p. 9.]

¹*No. 1877-I., dated the 9th May 1889.*—In exercise of the powers conferred by section 21 of the Cantonments Act, 1880, as extended to the Cantonments of * * * Baroda, the Governor-General in Council is pleased to sanction the imposition in these Cantonments respectively of the following tax in addition to all taxes now leviable in such Cantonments :—

Nature of Tax.	Amount.
For every dog of the age of six months or more payable by the persons owning or having charge of such dog within the limits of any of the said Cantonments :	One rupee per calendar year.

Provided that no such tax shall be leviable in any such Cantonments—

- (a) from any warrant officer or from any non-commissioned officer or soldier of Her Majesty's regular forces ; or
- (b) from any person not residing for more than thirty days in the year within the limits of such Cantonment.

[*Gazette of India*, 1889, Pt. I, p. 263.]

¹ This notification is kept in force by paragraph II of notification No. 162-I.B, dated the 28th January 1913. Printed Vol. I, p. 79.

Imposition of a water
tax.

¹ *No. 4846, dated the 28th March 1903.*—In exercise of the powers conferred by section 17 (1) of the Cantonments Act (XIII of 1889) made applicable to the Cantonment of Baroda by Government of India, Foreign Department, notification No. 1977-I., dated the 8th May 1891, and with the previous sanction of the Governor-General in Council, the Resident at Baroda is pleased to impose, from 1st April 1903, in the limits of the Sudder Bazar of the Cantonment of Baroda the following water tax based on the schedule of rates sanctioned for the Cantonment of Hyderabad, Sind, published in G. G. O. No. 470 of 1884, in addition to all taxes now leviable in that Cantonment.

A water tax of the following amounts, *viz.* :—

- (a) For each house or other building or holding of land of which the annual value does not exceed rupees one hundred, six annas per annum.
- (b) For each house or other building or holding of land of which the annual value exceeds rupees one hundred, but does not exceed rupees five hundred, twelve annas per annum.
- (c) For each house or other building or holding of land of which the annual value exceeds rupees five hundred or upwards, one rupee eight annas per annum.

[*Gazette of India*, 1903, Pt. II, p. 339.]

Rules for the
assessment and
recovery of property
rates, license fees and
octroi duties.

² *No. 664, dated the 19th December 1882.*—In exercise of the power conferred by section 22 of the Cantonments Act, 1880, and with reference to the last preceding notification³ imposing certain taxes in the Cantonment of Baroda, the Governor in Council is pleased to apply to the said Cantonment the provisions of the enactment and rules specified in the first column of the schedule hereto annexed for the assessment and recovery of the said taxes, in the adapted form set forth in the second column of the said schedule.

The said provisions, as so adapted, may be cited as “The Baroda Cantonment Taxation Regulations.”

¹ This notification is kept in force by paragraph II of notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

² See footnote 3 on p. 123 *supra*.

³ No. 663, dated the 19th December 1882. Printed *supra*, p. 123.

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THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	<p data-bbox="795 441 1077 466">I.—PROPERTY RATES—<i>contd.</i></p> <p data-bbox="775 486 1104 511"><i>Valuation and Assessment—contd.</i></p> <p data-bbox="624 521 1255 570">Assessment Book," wherein shall also be written in such form as the Cantonment Magistrate shall direct—</p> <ol data-bbox="665 584 1255 740" style="list-style-type: none"> (1) the name of the person liable to payment of the rates aforesaid; (2) a designation of the property, either by name or number, sufficient to identify the same; (3) the name of the street or district in which such property is situate; and (4) the amount of the rates assessed thereon. <p data-bbox="624 754 1255 844">For the year 1882-83 the valuation made by a Special Committee in the year 1880 under the orders of the Military Department shall be deemed to have been made by the Cantonment Magistrate under this section.</p> <p data-bbox="349 858 603 927">The Bombay Municipal Acts of 1872 and 1878, section 73.</p> <p data-bbox="624 862 1255 1162"> 4. When the name of the person liable to payment of the rates aforesaid cannot be ascertained, it shall be sufficient to designate him in the Assessment Book, and also in any notice or other proceeding under these Regulations, as "the landlord" or "the occupier" of the property on which the rates are assessed without further description. When in any such case any person in occupation of any house, building or land shall refuse to give such information as may be necessary for determining who is liable to payment of the said rates, such person shall himself be liable until such information is obtained, for all the said rates leviable on such house, building, or land. Liability of occupier if he fails to give information. </p> <p data-bbox="349 1177 603 1246">The Bombay Municipal Acts of 1872 and 1878, section 74.</p> <p data-bbox="624 1181 1255 1462"> 5. In order to enable the Cantonment Magistrate to arrive at a fair valuation of any houses, buildings or lands liable to the said rates, it shall be lawful for the Cantonment Magistrate to require the owner or occupier of such houses, buildings, or lands, to furnish him with returns of the measurements and of the rent or annual value thereof, and for the like purpose it shall be lawful for the Cantonment Magistrate, or any person or persons appointed by him for that purpose, at any time between 5 A.M. and 7 P.M., to enter and inspect and measure such houses, buildings, or lands after having given 48 hours' previous notice in writing of his intention to the occupier thereof. Power to enter houses, etc. </p> <p data-bbox="624 1475 1255 1697"> Whoever refuses or fails to furnish any of the returns specified in the preceding clause for the space of one week from the day on which he shall have been required so to do, shall be liable on conviction before a Magistrate to the penalty provided in section 176 of the Indian Penal Code for omitting to furnish information required by law; and whoever knowingly makes a false or incorrect return shall be liable on conviction before a Magistrate to the penalty provided in section 177 of the aforementioned Code for furnishing false information to any public Penalties for not furnishing returns, etc. </p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	<p style="text-align: center;">I.—PROPERTY RATES—<i>contd.</i></p> <p style="text-align: center;"><i>Valuation and Assessment—contd.</i></p> <p>servant; and whoever hinders, obstructs, or prevents the Cantonment Magistrate, or any person appointed by him as aforesaid, from entering or inspecting, or measuring any such houses, buildings, or lands shall be liable, on conviction before a Magistrate, to the penalty provided by section 186 of the said Code for obstructing a public servant in the discharge of his public functions.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 77.</p>	<p>6. Buildings exclusively occupied for public worship or charitable purposes, and buildings and lands owned by Government or vesting in the Cantonment Committee, shall be exempt from the consolidated rate leviable under Government notification No. 663, dated 19th December 1882.</p> <p>Buildings occupied for public worship, and buildings and lands owned by Government exempt from consolidated rate.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 78.</p>	<p>7. When the valuation shall have been completed the Cantonment Magistrate shall give public notice thereof and of the place where the Assessment Book, or a copy of the said book, may be inspected by advertisement in the <i>Bombay Government Gazette</i>, and in at least one local English or vernacular newspaper, and also by placards posted up in conspicuous places throughout the Cantonment; and the person in whose custody the Assessment Book may be, shall permit any person claiming to be the owner or occupier of property included in the valuations or assessments, or the agent of such owner or occupier, to inspect the book and to make extracts therefrom without payment of any fees and every person who does not claim to be such owner or occupier shall be permitted to inspect and make extracts in like manner, on payment of a fee of Re. 1.</p> <p>Public notice of valuation to be given.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 79.</p>	<p>8. The Cantonment Magistrate shall in the same notice fix a day not being less than 15 days from the publication of such notice, when he will proceed to revise the said valuations and the assessed rates; and in all cases in which any property is for the first time assessed, or in which the valuation of any property previously assessed, is increased, shall give special notice thereof to the owners or occupiers of such property. All complaints against such valuations shall be made to the Cantonment Magistrate by application in writing, left at his office, three days before the day fixed in the said public notice for the revising of the said valuations and rates, and upon hearing such complaints, the Cantonment Magistrate shall make such amendments, if any, in the said valuations and rates and in the Assessment Book as he shall think proper.</p> <p>Notice of time of revising assessment.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 80.</p>	<p>9. After the complaints have been inquired into, and after the revision of the valuations and rates has been completed, the amendments, if any, made in the Assessment Book, shall be authenticated by the signature of the Cantonment Magistrate, who shall, at the same time, certify, under his signature, that no valid objection has been made to the valuations entered in the said book, except in the cases in which amendments have been made as shown therein.</p> <p>After revision the Assessment Book to be authenticated by Cantonment Magistrate.</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	<p data-bbox="771 475 1055 499" style="text-align: center;">I.—PROPERTY RATES—<i>contd.</i></p> <p data-bbox="747 518 1079 542" style="text-align: center;"><i>Valuation and Assessment—concl'd.</i></p> <p data-bbox="603 554 1229 687">Thereupon, subject to such alterations and amendments as may thereafter be duly made, the rates entered in the Assessment Book shall be deemed to be the rates leviable for the whole year for which the assessment is made, and such year shall be from the 1st day of April.</p> <p data-bbox="603 705 1229 834">Provided that for the year 1882-83, when the valuation made by the Special Committee mentioned in section 3 shall have been revised, the rates for the whole year shall be assessed, but only the half instalment due for the three months dating from 1st January shall be leviable as the instalment due for the second half of the year.</p> <p data-bbox="337 852 589 919">The Bombay Municipal Acts of 1872 and 1878, section 81.</p> <p data-bbox="603 852 1229 1197">10. Provided always that the Cantonment Magistrate, upon the representation of parties or other information, may at any time amend the Assessment Book, by inserting therein the name of any person whose name ought to be so inserted, or any property liable to the rates previously omitted, or by striking out the name of any person or any property not liable to the rates; or by increasing or by reducing the amount of the rates, but in all cases in which the name of a person is newly inserted, or in which any property is newly inserted as liable to the rates or in which the rates are increased, notice of the amendment shall be given by the Cantonment Magistrate to the person interested, and a day shall be fixed in such notice for hearing complaints against such amendment, which shall be made and heard in the manner prescribed in section 8 for complaints concerning original entries in the Assessment Book.</p> <p data-bbox="337 1215 589 1282">The Bombay Municipal Acts of 1872 and 1878, section 83.</p> <p data-bbox="603 1215 1229 1493">11. When any house or building shall have been newly built, or shall be re-built, or shall be newly built or re-built or re-enlarged so as to increase the yearly value, or when any house or building which has been vacant is re-occupied, the owner shall give notice thereof in writing to the Cantonment Magistrate within 15 days from the date of completion of the building, re-building or enlargement or from the date of occupation of each newly built or re-built or enlarged property, whichever date happens first, or in the case of any house or building which has been vacant from the date of the re-occupation thereof. In default of such notice, the owner will be liable to a fine not exceeding Rs. 50 on conviction before a Magistrate.</p> <p data-bbox="337 1512 589 1578">The Bombay Municipal Acts of 1872 and 1878, section 85.</p> <p data-bbox="603 1512 1229 1751">12. It shall not be necessary to prepare a new Assessment Book every year, but the Cantonment Magistrate may from year to year adopt the valuations contained in the book for the last preceding year, with such alterations as may in particular cases, be deemed necessary, as the valuations and rates for the current year: Provided always that public notice of such valuations and rates shall be given in the manner prescribed in section 7 and the provisions of the said section and of sections 3, 9 and 10 shall be applicable to the valuations and rates and to the book in which they are contained.</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	I.—PROPERTY RATES— <i>contd.</i>
	<i>Appeals.</i>
The Bombay Municipal Acts of 1872 and 1878, section 127.	13. Appeals against any rate charged under the foregoing provisions shall be heard and determined by the Cantonment Committee. But no such appeal shall be heard unless the amount of the rate has been deposited with the Cantonment Magistrate and unless complaint has been previously made to the Cantonment Magistrate as hereinbefore provided.
The Bombay Municipal Acts of 1872 and 1878, section 128.	14. No such appeal shall be entertained unless it is brought within ten days after the date of the certificate of the Cantonment Magistrate in the Assessment Book, or, in the case of any subsequent amendment of the said book under the provisions of section 10, within ten days after the day for hearing complaints fixed by the Cantonment Magistrate in the notice issued by him under the said section. In the event of the amount of any rate being increased, decreased, or remitted, the Cantonment Magistrate shall levy the amount of such rate or grant a refund accordingly.
The Bombay Municipal Acts of 1872 and 1878, section 129.	15. The assessment by the Cantonment Magistrate of any rate when no complaint or appeal therefrom is made as hereinbefore provided, and the adjudication of any appeal under section 12 shall be final.
	<i>Collection.</i>
The Bombay Municipal Acts of 1872 and 1878, section 69 A.	16. Property rates shall be payable in advance in half-yearly instalments, that is to say, one such instalment shall be due on the 1st of April for the first half and on the 1st of October for the second half of each year. All the amounts due for each half-year on account of any of the said rates by one and the same person shall be charged to such person in one bill and shall be payable by and recoverable from him in the lump.
The Bombay Municipal Acts of 1872 and 1878, section 125.	17. When any rate or any portion of a rate shall have become due, the Cantonment Magistrate shall, with the least practicable delay, cause to be presented to the person liable to the payment thereof a bill for the sum due. The bill shall contain a statement of the period, and a description of the property, for which the rate is charged and the name of the person from whom the sum entered as due is claimed, and also a notice that the amount of the bill must be paid into the Cantonment Magistrate's office within fifteen days from the date of presentation of the said bill.
The Bombay Municipal Acts of 1872 and 1878, section 134.	18. If the sum due on account of any property rate remains unpaid after the bill for the same has been duly presented to the person liable to pay the same, and the said person be not the occupier for the time being of the house, building, or land in respect of which such rate is due, the Cantonment Magistrate may demand the amount from the occupier.

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	I.—PROPERTY RATES— <i>contd.</i>
	<i>Collection—contd.</i>
The Bombay Municipal Acts of 1872 and 1878, section 126.	<p>In any such case, the occupier may deduct from the next and following payments of his rent the amount which may be paid by or recovered from him. Provided always that no arrear of rate shall be recovered from any such occupier which has remained due for more than one year, or which is due in respect of any term for which he has not been in occupation.</p> <p>19. If the bill is not paid by the person liable to pay the same or by the occupier, within 15 days from the presentation thereof, the Cantonment Magistrate may cause to be served upon the defaulter a notice of demand in Form A hereto annexed, or to the like effect, and if he do not within 15 days from the service of such notice of demand pay the sum due or show sufficient cause for non-payment of the same to the satisfaction of the Cantonment Magistrate and if no appeal shall have been preferred and the amount of rate deposited, such sum with all costs may be levied by order of the Cantonment Magistrate, under a warrant in Form B hereto annexed, by distress and sale of the goods and chattels of the defaulter, or if the defaulter be the occupier of any house, building, or land in respect of which the rate is due, by distress and sale of any goods and chattels found on the premises.</p> <p>For every notice of demand under this section which the Cantonment Magistrate shall cause to be served upon any person, a fee not exceeding Re. 1, the amount of which shall be in each case fixed by the Cantonment Magistrate, shall be paid by such person. Such fee shall be added to the amount of the rate in respect of which the notice is given, and if not duly paid, shall be levied in the same manner as such rate may be levied.</p>
The Bombay Municipal Acts of 1872 and 1878, section 132.	<p>20. The goods and chattels of any person from whom any rate is due may be distrained wherever the same may be found, for default in the payment of the money due from such person.</p>
The Bombay Municipal Acts of 1872 and 1878, section 130.	<p>21. The officer charged with the execution of a warrant of distress shall make an inventory of the goods and chattels seized under any such warrant, and shall at the same time give a notice in writing in Form C hereto annexed, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be sold as therein mentioned.</p>
The Bombay Municipal Acts of 1872 and 1878, section 131.	<p>22. If the warrant is not in the meantime discharged or suspended by the Cantonment Magistrate, the goods and chattels seized shall be sold under the orders of the Cantonment Magistrate, who shall apply the proceeds, or such part thereof as may be necessary, in discharge of the said arrears and costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure.</p> <p>The fees payable upon distraints under these Resolutions shall be such as are set forth in the table of fees in Table D hereto annexed.</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
The Bombay Municipal Acts of 1872 and 1878, section 135.	I.—PROPERTY RATES— <i>contd.</i>
	<i>Collection—concl'd.</i>
The Bombay Municipal Acts of 1872 and 1878, section 95.	23. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of the sum due in respect of any rate, the Cantonment Magistrate may, with the sanction of the Cantonment Committee, sue the person liable to pay the same in any Court of competent jurisdiction.
	<i>Liability of occupiers for conservancy rate.</i>
The Bombay Municipal Acts of 1872 and 1878, section 82, clause 1.	24. Any person who has paid to the Cantonment Magistrate any conservancy rate in respect of any house, building or land, shall, if he was not himself in occupation of such house, building, or land during the period for which such payment has been made, be entitled to recover the same from the person, if any, actually in occupation of such house, building, or land for the said period.
	Provided that nothing in this section shall be deemed to affect the relative rights of parties who have entered, or may hereafter enter into, any agreement as to their respective liabilities on account of the said rates, so long as such agreement continues in force.
The Bombay Municipal Acts of 1872 and 1878, section 82, clauses 2 and 3.	<i>Remissions and Refunds.</i>
	25. When any house, building, or land or any portion of a house let as a separate tenement or for lodgings or godowns, shall have been vacant for sixty consecutive days, the Cantonment Magistrate shall remit or refund, as the case may be, two-thirds of the amount of consolidated rate leviable in respect thereof, for the number of days the said house, building, or land, or portion of a house, may have remained unoccupied; and if such house, building, or land, or portion of a house, shall have been vacant for thirty consecutive days, the Cantonment Magistrate shall remit or refund, as the case may be, the amount of the conservancy rate for the number of days the said house, building, or land or portion of a house, may have remained unoccupied.
	Provided always that the person liable to the payment of the said rates, or his agent, shall have given notice in writing of the vacancy to the Cantonment Magistrate, and that the amount of rate to be refunded shall be calculated from the date of the delivery of such notice.
	26. All applications for refunds falling due in any half-year shall be made within thirty days after the expiration of such half-year, in default whereof the claim to refund may be disallowed.
	In the event of continued vacancy at the commencement of any half-year, the owner shall give notice in writing of the same to the Cantonment Magistrate within fifteen days after the commencement of the half-year. In default of such notice, his claim to refund on account of such continued vacancy shall be forfeited.
	Continued vacancy.

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	<p style="text-align: center;">I.—PROPERTY RATES—<i>concl'd.</i></p> <p style="text-align: center;"><i>Remissions and Refunds—contd.</i></p>
The Bombay Municipal Acts of 1872 and 1878, section 84.	<p>27. When any house or building is demolished or removed, the person liable for the payment of the aforesaid rates in respect of such house or building, shall give notice thereof in writing to the Cantonment Magistrate within fifteen days from the date of completion of such demolition or removal. Until such notice is given, the said person shall continue to be liable to the payment of all rates which would have been leviable had such house or building not been demolished or removed.</p>
	<p style="text-align: center;">II.—OCTROI DUTIES.</p>
Bombay Municipal Act of 1872, section 116.	<p>28. Octroi duties shall be payable on demand, and shall be levied and collected under the direction and control of the Cantonment Magistrate. They may be levied either departmentally or by contract, and at such rates as the Cantonment Committee shall in either case see fit from time to time to determine.</p>
Rules of the Poona Municipality, No. 29.	<p>29. Octroi duties shall be levied on such articles and goods as are brought into the Cantonment for sale or for consumption of the inhabitants, provided that all property or stores belonging to Government shall be exempt.</p>
Rules of the Poona Municipality, No. 30.	<p>30. On goods in transit which pass intact out of the Cantonment within twenty-four hours of their entering the barrier, no duty shall be payable.</p>
Rules of the Poona Municipality, Nos. 31 and 32.	<p>31. In respect of goods which change hands in the Cantonment but otherwise remain intact, and which pass out of the Cantonment, a refund of duty will be allowed, provided they pass out within a month of their first entering in, but no refund will be made on goods which undergo a change of form, or stay in the Cantonment longer than a month.</p>
Rules of the Poona Municipality, No. 33.	<p>32. Goods the property in which is vested in Government, at the time they pass the barrier, shall pass free, if accompanied by an invoice with the endorsement of the proper Government officer certifying that they are the property of Government.</p>
Rules of the Poona Municipality, No. 34.	<p>33. Goods the property in which is not vested in Government at the time they pass the barrier, but which being imported with a view to the fulfilment of a Government contract, or otherwise intended for the use of Government, will in the ordinary course of things become the property of Government after importation, shall on passing the barrier be declared as being intended for the use of Government, <i>i.e.</i>, in fulfilment of a certain specified contract. The duty on them shall then be paid, and subsequently, if they actually become the property of Government, the duty shall be refunded on a certificate to that effect signed by the departmental officer concerned.</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
Rules of the Poona Municipality, No. 35.	<p style="text-align: center;">II.—OCTROI DUTIES—<i>contd.</i></p> <p>34. In any case in which the owner of a package or case refuses to show its contents to a collector of octroi duties, the latter shall have power to retain the same, and shall apply to the Cantonment Magistrate forthwith, who may order such examination of the contents of the package or case as he may deem necessary for the proper assessment of duty.</p>
Rules of the Poona Municipality, No. 36.	<p>35. If any person refuse to pay the said octroi duties, the collector may detain a portion of his taxable articles or goods sufficient to cover the amount, provided that application for recovery of the said dues be made without delay to the Cantonment Magistrate; otherwise the detention of the goods will be at the risk of the collector.</p>
Rules of the Poona Municipality, No. 37.	<p>36. Articles of the class of piece-goods and metals and articles made thereof, which have been imported from foreign parts and paid customs duty, are only liable to octroi rates not exceeding $1\frac{1}{2}$ per cent. <i>ad valorem</i>; all other articles so imported and which have paid customs duty shall be exempt from octroi taxation.</p>
Rules of the Poona Municipality, No. 38.	<p>37. When the duty is leviable by the load, any person importing goods liable to octroi duty not exceeding one and a half per centum <i>ad valorem</i>, who may consider the octroi demand to be in excess of such limit, may claim to have his goods examined and valued with a view to the rate payable being fixed at a proper amount.</p>
The Bombay District Municipal Act, section 84.	<p>38. All octroi duties not paid on demand, and all expenses reasonably incurred in giving effect to the provisions of sections 34 and 37, may be recovered by a summary proceeding before the Cantonment Magistrate, in the manner provided in the Code of Criminal Procedure.¹</p>
The Bombay District Municipal Act, section 22.	<p style="text-align: center;">III.—LICENSE FEES.</p> <p>39. When any license is granted by the Cantonment Magistrate under these Regulations or under any other enactment or rule having the force of law for the time being in force in the Cantonment, or when permission is given by him for making any temporary erection or for putting up any projection, or for the temporary occupation of any public road, lane or street, the Cantonment Magistrate may charge a fee for such license or permission.</p>
The Bombay Municipal Acts of 1872 and 1878, section 225.	<p>40. The owner or occupier of every place within the Cantonment used for any of the following purposes, <i>viz.</i>:—</p> <p>(1) For melting tallow or sulphur or for boiling or storing offal, blood, bones, or rags, or for washing, cleaning or drying wool or hair;</p>

¹See now the Code of Criminal Procedure, 1898 (Act V of 1898), as applied by notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
	<p style="text-align: center;">III—LICENSE FEES—<i>contd.</i></p> <p>(2) or as a soap-house, dyeing-house, oil-boiling-house, tannery, brick, pottery or lime-kiln, sago manufactory, distillery or other manufactory, or place of storing hides, fish, horns, skins or other articles, from which either offensive or unwholesome smells arise;</p> <p>(3) or as a gunpowder manufactory or manufactory of fireworks, place for storing explosive or combustible materials or for any purposes dangerous to life, health, or property.</p> <p>shall once in every year obtain from the Cantonment Magistrate a license for the use of any such place for any of the purposes aforesaid; and the Cantonment Magistrate may grant, withhold, cancel, revoke or suspend any such license showing cause always for such withholding, cancelling, revoking or suspension.</p> <p>Whoever, without such license, uses any such place for any of the purposes aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding rupees one hundred, and to a further penalty not exceeding twenty rupees for every day after conviction during which the offence is continued.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 226.</p>	<p>41. The owner or occupier of every place within the Cantonment used by or for horses, buffaloes or other animals which are let out on hire or sold or the produce of which is made an article of trade shall once in every year obtain from the Cantonment Magistrate a license for the same, and the Cantonment Magistrate may grant, withhold, suspend, revoke or cancel such license, showing cause always for such withholding, cancelling, revoking or suspension.</p> <p>Whoever without such license, uses any such place or permits the same to be used for such purpose, shall be liable on conviction before a Magistrate to a penalty not exceeding rupees fifty and to a further penalty not exceeding rupees ten for every day after conviction during which the offence is continued.</p>
<p>The Bombay Municipal Acts of 1872 and 1878, section 227.</p>	<p>42. Every occupier of every separate place, or portion of any place for the sale or for the storage (for other than private use) of wood, firewood, hay, grass, straw, coal, coke, ashes or other combustible material, shall once in every year obtain from the Cantonment Magistrate a license for the same, and every application for such license shall contain a statement showing the measurements of the place or portion of a place for which the same is required, and the Cantonment Magistrate may grant, withhold, cancel, revoke or suspend such license, showing cause always for such withholding, cancelling, revoking or suspension. Whoever, without such license, occupies or keeps, directly or indirectly, such place or portion of such place aforesaid, shall be liable on conviction before a Magistrate to a penalty not exceeding twenty-five rupees, and to a further penalty not exceeding five rupees for every day after conviction during which the offence is continued.</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*contd.*

Enactment or Rule.	Adapted form.
The Bombay Municipal Acts of 1872 and 1878, section 268.	<p style="text-align: center;">IV.—GENERAL.</p> <p>43. No assessment and no charge or demand of any rate, duty or fee under the authority of these Regulations shall be impeached or affected by reason of any mistake in the name of any person liable to pay such rate, duty or fee or in the description of any property or thing liable to such rate, duty or fee, or any mistake in the amount of assessment, nor shall any proceeding under these Regulations be quashed or set aside for want of form in any Court. Provided that the directions of these Regulations be in substance and effect complied with.</p>
The Bombay Municipal Acts of 1872 and 1878, section 302.	<p>44. No distress levied by virtue of these Regulations shall be deemed unlawful nor shall any party making the same be deemed a trespasser on account of any defect or want of form in the summons, conviction, warrant of distress or other proceeding relating thereto, nor shall such party be deemed a trespasser <i>ab initio</i> on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for the special damage in any Court of competent jurisdiction.</p>
The Bombay Municipal Acts of 1872 and 1878, Schedule C.	<p style="text-align: center;">FORM A. (See section 19.) <i>Notice of Demand.</i></p> <p>Take notice that the Cantonment Magistrate demands from (you) the sum of _____ due from (you) (here describe the property upon which the rate is imposed) for the months of _____ 18____, and that if the sum due is not paid into the said Cantonment Magistrate's office at _____, or if sufficient cause for the non-payment of the sum is not shown to the Cantonment Magistrate within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.</p> <p style="text-align: center;">Date _____</p> <p style="text-align: center;">(Signature of the Cantonment Magistrate.)</p>
The Bombay Municipal Acts of 1872 and 1878, Schedule D.	<p style="text-align: center;">FORM B. (See section 19.) <i>Distress Warrant.</i></p> <p>To _____</p> <p>(Here insert the name of the officer charged with the execution of the Warrant.)</p> <p>Whereas _____ of _____ has not paid, or shown sufficient cause for the non-payment of, the sum of _____ rupees due for the rates mentioned in the margin for the months of _____ 18____, although the said sum has been duly demanded in writing from the said _____ and fifteen days have elapsed since the service of the notice of demand. This is to command you to distrain the goods and chattels of the said _____ (or as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of _____ rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and</p>

THE BARODA CANTONMENT TAXATION REGULATIONS—*concl'd.*

Enactment or Rule.	Adapted form.																																
	<p>FORM B. (See section 19)—<i>cont'd.</i></p> <p><i>Distress Warrant—cont'd.</i></p> <p>selling such distress; and if within five days next after such distress the said sum shall not be paid together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the said sum of . . . rupees, and the charges of taking, keeping, and selling such distress to return the surplus, if any, on demand, to the person whom you shall find in possession of the said goods and chattels. If sufficient distress cannot be found of the goods and chattels of the said . . . you are to certify the same to me, together with this warrant.</p> <p>(Signature of the Cantonment Magistrate.)</p> <p>Date _____</p>																																
	<p>FORM C. (See section 21.)</p> <p><i>Form of Inventory and Notice.</i></p> <p>State particulars of goods seized.</p> <p>Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of . . . rupees due for the rates mentioned in the margin for the months of . . . 18 ; and that unless you pay into the office of the Cantonment Magistrate the amount due, together with the costs of this distress, within five days from the day of the date of this notice, the goods and chattels will be sold.</p> <p>(Signature of the Officer executing the Warrant of Distress.)</p> <p>Date _____</p>																																
<p>The Bombay Municipal Acts of 1872 and 1878, Schedule E.</p>	<p>TABLE D. (See section 22.)</p> <p><i>Table of Fees payable in Distraints under these Regulations.</i></p> <table border="1"> <thead> <tr> <th>Sum distrained for.</th> <th>Fee.</th> </tr> <tr> <th></th> <th>Rs. A. P.</th> </tr> </thead> <tbody> <tr> <td>Under 5 rupees</td> <td>0 4 0</td> </tr> <tr> <td>Rupees 5 and under 10</td> <td>0 8 0</td> </tr> <tr> <td> " 10 " 15</td> <td>0 12 0</td> </tr> <tr> <td> " 15 " 20</td> <td>1 0 0</td> </tr> <tr> <td> " 20 " 25</td> <td>1 4 0</td> </tr> <tr> <td> " 25 " 30</td> <td>1 8 0</td> </tr> <tr> <td> " 30 " 35</td> <td>1 12 0</td> </tr> <tr> <td> " 35 " 40</td> <td>2 0 0</td> </tr> <tr> <td> " 40 " 45</td> <td>2 4 0</td> </tr> <tr> <td> " 45 " 50</td> <td>2 8 0</td> </tr> <tr> <td> " 50 " 60</td> <td>3 0 0</td> </tr> <tr> <td> " 60 " 80</td> <td>3 12 0</td> </tr> <tr> <td> " 80 " 100</td> <td>4 8 0</td> </tr> <tr> <td>Above 100 rupees</td> <td>5 0 0</td> </tr> </tbody> </table> <p>The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case four annas must be paid daily for each man.</p>	Sum distrained for.	Fee.		Rs. A. P.	Under 5 rupees	0 4 0	Rupees 5 and under 10	0 8 0	" 10 " 15	0 12 0	" 15 " 20	1 0 0	" 20 " 25	1 4 0	" 25 " 30	1 8 0	" 30 " 35	1 12 0	" 35 " 40	2 0 0	" 40 " 45	2 4 0	" 45 " 50	2 8 0	" 50 " 60	3 0 0	" 60 " 80	3 12 0	" 80 " 100	4 8 0	Above 100 rupees	5 0 0
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¹ No. 1878-I., dated the 9th May 1889.—In exercise of the powers conferred by section 22 of the Cantonments Act, III of 1880, as extended to the Cantonments of * * * Baroda, and with reference to the last preceding notification ² imposing a dog-tax in these Cantonments, the Governor-General in Council is pleased to apply to the said Cantonments, respectively, the following rules in force in the Municipality of Belgaum in the Bombay Presidency for the recovery of the said tax :—

Rules for the recovery of the dog-tax.

Rules.

The dog-tax shall be paid by the persons liable for the same, either in person or by agent, at the office of the Cantonment Magistrate, on or before the first day of March in each year for which the tax is leviable.

In default of such payment, the tax shall, upon information laid before a Magistrate, be recoverable by a summary proceeding in the manner provided by the Code of Criminal Procedure.

[*Gazette of India*, 1889, Pt. I, p. 263.]

¹ No. 4847, dated the 28th March 1903.—In exercise of the power conferred by section 17 (2) of the Cantonments Act (XIII of 1889) as extended to the Cantonment of Baroda and with reference to the last preceding notification ³ No. 4846, dated the 28th instant, imposing a water tax in the limits of the Sudder Bazaar of the said Cantonment, the Resident at Baroda is pleased to apply to the said Cantonment the provisions of the enactment specified in the first column of the schedule hereto annexed for the assessment and recovery of the said tax in the adapted form set forth in the second column of the said schedule.

Rules for the recovery of the water tax.

Enactment.	Adapted form.
Bombay District Municipal Act III of 1901, section 82 (1).	1. When any amount for the water tax which by the aforesaid notification is declared to be recoverable shall have become due, the Cantonment authority shall, with the least practicable delay, cause to be presented to the person liable for the payment thereof a bill for the sum claimed as due.
Ditto ditto 82 (2).	2. Every such bill shall specify— Contents of the bill. (a) the period for which, and (b) the property in respect of which the sum is claimed, and shall also give notice of the liability incurred in default of payment.

¹ This notification is kept in force by paragraph II of notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I. p. 79.

² No. 1877-I., dated the 9th May 1889, printed *supra*, p. 125.

³ Printed *supra*, p. 126.

Ena ctment.	Adapted form.
Bombay District Municipal Act III of 1901, section 82(3).	<p>3. If the sum for which any bill has been presented as aforesaid is not paid into Cantonment Magistrate's Office, or to any person authorised by the Cantonment Magistrate to receive such payments within 15 days from the presentation thereof, the Cantonment authority may cause to be served upon the person liable for the payment of the said sum a notice of demand in the Form A hereto attached or to the like effect.</p>
Ditto ditto 83 (1).	<p>4. (1) If the person liable for the payment of the said sum does not, within 15 days from the service of such notice of demand, either— (a) pay the sum demanded in the notice, or (b) show cause to the satisfaction of the Cantonment Magistrate why he should not pay the same, such sum with all costs of the recovery may be levied under a warrant caused to be issued by the Cantonment authority in the Form B hereto attached, or to the like effect, by distress and sale of the moveable property of the defaulter.</p>
Ditto ditto 83 (2).	<p>(2) Every warrant issued under this rule shall be signed by the Cantonment Magistrate causing the same to be issued.</p>
Ditto ditto 83 (3).	<p>(3) It shall be lawful for any Cantonment Officer to whom a warrant, issued under sub-rule (2), is addressed if the warrant contains a special order authorising him in this behalf, but not otherwise, to break open, at any time between sunrise and sunset, any outer or inner door or window of a building, in order to make the distress directed in the warrant, if he has reasonable grounds for believing that such building contains property which is liable to seizure under the warrant, and if after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance. Provided that such officer shall not enter or break open the door of any apartment appropriated for women, until he has given three hours' notice of his intention, and has given such women an opportunity to remove.</p>
Ditto ditto 83 (4).	<p>5. It shall also be lawful for such officer to distrain wherever it may be found any moveable property of the person therein named as defaulter, subject to the following conditions, exceptions, and exemptions, viz. :—</p> <p>(a) The following property shall not be distrained :— (i) the necessary wearing apparel and bedding of the defaulter, his wife and children. (ii) the tools of artisans ; (iii) when the defaulter is an agriculturist his implements of husbandry, seed-grain, and such cattle as may be necessary to enable the defaulter to earn his livelihood ;</p> <p>(b) the distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate in value to the amount recoverable under the warrant and if any articles have been distrained which, in the opinion of the Cantonment Magistrate, should not have been so distrained, they shall forthwith be returned.</p> <p>(c) The officer shall, on seizing the property, forthwith make an inventory thereof, and shall, before removing the same, give to the person in possession thereof at the time of seizure a written notice in the Form C hereto attached that the said property will be sold as shall be specified in such notice.</p>

Enactment.	Adapted form.
Bombay District Municipal Act III of 1901, section 84 (1).	<p>6. (1) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody together with the amount to be levied is likely to exceed its value, the Cantonment Magistrate shall at once give notice to the person in whose possession the property was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount named in the warrant be forthwith paid.</p> <p>(2) If not sold at once under sub-rule (1), the property seized or a sufficient portion thereof may be sold unless the warrant is suspended by the Cantonment Magistrate or the sum due by the defaulter together with all costs incidental to the notice, warrant, and distress and detention of the property is paid, be, on the expiry of the time specified in the notice served by the officer executing the warrant, sold by public auction under the orders of the Cantonment Magistrate, and the proceeds, or such part thereof as shall be requisite, shall be applied in discharge of the sum due and of all such incidental costs as aforesaid.</p> <p>(3) The surplus, if any, shall be returned to the person from whose possession the property was taken.</p> <p>Surplus, if any, to be returned.</p>
85. Ditto ditto	<p>7. Fees for—</p> <p>Fees and cost chargeable.</p> <p>(a) every notice issued under rule 3 ; (b) every distress made, and (c) the cost of maintaining any live-stock seized,</p> <p>shall be chargeable at the rates respectively specified in such behalf in the rules of the Cantonment of Baroda and shall be included in the costs of recovery to be levied under rule 6.</p>
89. Ditto ditto	<p>8. For all sums paid on account of the water tax, a receipt stating the amount shall be tendered by the person receiving the same.</p> <p>Receipts to be given for all payments.</p>

FORM A.—See rule 3.

Form of Notice of Demand.

To

A. B.—

residing at—

Take notice that the Cantonment authority of Baroda demands from you the sum of Rs due from on account of water tax leviable under rule I for the period of commencing on the day of 19 and ending with the day of 19 ; and that if, within 15 days from the service of this notice, the said sum is not paid into the Cantonment Magistrate's Office at Baroda Camp and sufficient cause for non-payment is not shewn to the satisfaction of the Cantonment Magistrate, a warrant of distress will be issued for the recovery of the same with costs.

Dated this day of 19 .

Cantonment Magistrate, Baroda.

FORM B.—See rule 4 (1).

Form of Warrant.

To

(Here insert the name of the Officer charged with the execution of the warrant.)

Whereas A. B. of has not paid and has not shewn satisfactory cause

	R	a. p.	for the non-payment of the sum of R	due for
Water tax	.		the water-tax mentioned in the margin, for the period	
Notice fee	.		commencing on the	day of 19
Warrant fee	.		and ending with the	day of 19

and leviable under rule I.

And whereas 15 days have elapsed since the service on him of notice of demand for the same.

This is to command you to distrain, subject to the provisions of rule 5 of the rules for the recovery of water tax in the Cantonment of Baroda, the goods and chattels of the said A. B. to the amount of R , being the amount due from him and forthwith to certify to me together with this warrant all particulars of the goods seized by you thereunder.

Dated this day of 19 .

Cantonment Magistrate, Baroda.

FORM C.—See clause (c) of rule 5.

Form of Inventory and Notice.

To

A. B.

residing at

Take notice that I have this day seized the goods and chattels specified in

	R	a. p.	the inventory beneath this for the value of R
Water tax	.		due for the water tax, mentioned in the margin, for
Notice fee	.		the period commencing on the day of
Warrant fee	.	19	and ending with the day of 19 , to-

gether with R due as for service of notice of demand, and that unless within five days from the day of the date of this notice, you pay into the Cantonment Magistrate's Office at Baroda Camp, the said amount together with the costs of recovery, the said goods and chattels will be sold.

Dated this day of 19 .

(Signature of officer executing the warrant.)

Inventory.

(Here state particulars of goods and chattels seized.)

[*Gazette of India*, 1903, Pt. II, p. 339.]

No. 913-I. B., dated the 23rd April 1912.—In exercise of the powers conferred by section 25, sub-section (1) of the Cantonments Act, 1910 (XV of 1910), as applied¹ to the Cantonment of Baroda, and in supersession of the notifications of the Government of India in the Foreign Department, No. 2588-I. A. and No. 2599-I. A., dated respectively the 14th August 1896, and the 15th June 1900, the Governor-General in Council is pleased to declare that the rules made under the said Act for all Cantonments in British India, and published with the notification of the Government of India in the Army Department, No. 192, dated the 1st March 1912, shall be in force in the said Cantonment of Baroda.

[*Gazette of India*, 1912, Pt. I, p. 504.]

The Bombay Public Conveyances Act, 1863.

No. 3129-I., dated the 18th August 1884.—Under the provisions of section 14 of Bombay Act VI of 1863, as modified in¹ notification No. 3128-I., dated the 18th August 1884, the Governor-General in Council is pleased to sanction the following Table of Fares for Public Conveyances in the Cantonment of Baroda :—

From Camp to	FIRST CLASS.		SECOND CLASS.		THIRD CLASS.	
	—	And back.	—	And back.	—	And back.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Baroda Railway Station .	0 10 0	0 14 0	0 7 0	0 10 0	0 4 0	0 6 0
Goa Gate Railway Station	1 0 0	1 8 0	0 11 0	1 0 0	0 8 0	0 12 0
Vishwamintree Railway Station.	0 14 0	1 7 0	0 9 0	0 14 0	0 6 0	0 9 0
Public Park	0 6 0	0 8 0	0 5 0	0 7 0	0 3 0	0 5 0
City Kothi, Raopura or Dandia Bazar.	0 9 0	0 13 0	0 6 0	0 9 0	0 5 0	0 7 0
Mandwi, comprising Nazar Bag, Gendi Champaneri and Pani Gate.	0 12 0	1 0 0	0 9 0	0 12 0	0 7 0	0 10 0
Agad	0 14 0	1 4 0	0 10 0	0 14 0	0 8 0	0 12 0
Varashaw Parade Ground.	1 0 0	1 8 0	0 11 0	1 0 0	0 9 0	0 14 0
Moti Bag and Kenda Bag	0 14 0	1 4 0	0 10 0	0 14 0	0 8 0	0 12 0
Race-course	0 14 0	1 4 0	0 10 0	0 14 0	0 8 0	0 12 0
Bhootadio Zampa	0 12 0	1 0 0	0 9 0	0 12 0	0 7 0	0 10 0
Makarpura	2 0 0	2 8 0	1 8 0	2 0 0	1 0 0	1 8 0
Residency and Rewa Kanta Bungalow.	0 6 0	0 8 0	0 5 0	0 7 0	0 3 0	0 5 0
In camp limits	0 6 0	0 8 0	0 4 0	0 6 0	0 3 0	0 5 0
For the whole day from 7 A.M. to 7 P.M.	3 0 0	...	2 0 0	...	1 0 0	...
Mia Muhammad's Wadi .	1 0 0	1 8 0	0 11 0	1 0 0	0 9 0	0 14 0

(1) Shigrams detained by the hirer for more than an hour, excluding the

¹ See now notification No. 162-I. B., dated the 28th January 1913. Printed Vol. I, p. 79.]

time taken in going to and returning from a place, shall be paid for at the rate of 4 annas for a first class, 3 annas for a second class, and 2 annas for a third class carriage. No charge shall be allowed for a detention up to one hour only.

(2) For conveyance to places not specified in the above table, fare must be paid according to the following rates :—

- (a) For any distance not exceeding one mile, 8 annas for a first class, 6 annas for a second class, and 4 annas for a third class carriage.
- (b) For any distance exceeding one mile, at the rate of 6 annas for a first class, 4 annas for a second class, and 2 annas for a third class carriage, for every mile, and for any part of a mile above any number of miles completed.
- (c) Return hire shall be paid at the rate of half of the above scale per mile.

(3) The rates are calculated in the British Government currency.

[*Gazette of India*, 1884, Pt. I, p. 300.]

The Bombay Abkari
Act, 1878.
Rules.

No. 4655, dated the 30th March 1904.—1. The Bombay Abkari Act V of 1878, as amended by Bombay Act V of 1901, having been applied to the Cantonment of Baroda, with certain modifications, by the Government of India orders, cited in the margin, the following rules are promulgated for the information and guidance of those concerned, by the Resident at Baroda, under the provisions of the said enactments.

2. The Cantonment Magistrate, Baroda, is appointed to exercise in the Cantonment of Baroda all the powers and perform all the duties conferred and imposed by that Act on a Collector.

Section 5.

3. The Resident shall personally exercise all the powers of a Commissioner under the Act.

4. The Cantonment Magistrate is empowered to confer on the Jamadar of Police in the Cantonment any of the powers or duties enumerated and referred to in sections 36, 37 and 58-A of the Act as he may consider expedient.

Section 6.

5. *Bond fide* travellers coming from foreign territory and possessing ganja or bhang or any admixture or preparation thereof in quantities not exceeding two tolas in each case should be exempted from prosecution, unless there is reason

Section 9.

¹ See now notification No. 162-I.B., dated the 28th January 1913. Printed Vol. I, p. 79.

to suppose that advantage is being taken of this concession to defraud the revenue.

6. Within the local limits of the Baroda Cantonment the following quantities of intoxicating drugs may be transported or removed without a permit:—

Section 12.

Ganja or charas or any preparation or admixture thereof	. Five tolas.
Bhang or any preparation or admixture thereof	. One-fourth Indian seer or twenty tolas.

7. The cultivation of hemp in the Cantonment is absolutely prohibited.

Section 14-A.

8. The maximum quantity of any intoxicating drug which may be sold by retail at one time or to one and the same person in the aggregate on any one day shall

Section 17.

be as follows:—

Ganja and charas or any preparation or admixture thereof	. Five tolas.
Bhang or any preparation or admixture thereof	. One-fourth Indian seer or twenty tolas.

9. On and after 1st April 1904, a duty shall be levied on all intoxicating drugs permitted to be imported into the Cantonment of Baroda at the following rates:—

On bhang at¹ R1 per seer.

On charas at² R8 per seer.

On ganja at³ R6 per seer.

10. The above duties shall be paid before the removal of such drugs from a Bonded or Central Warehouse established in the Presidency of Bombay.

Section 27-E.

11. The payment of such duty on drugs intended for consumption in the Cantonment of Baroda shall be made in the office of the Cantonment Magistrate.

12. Every license granted for the retail sale of intoxicating drugs shall contain the several particulars and shall contain and be subject to the conditions and

Section 30.

restrictions set forth in the Form D and its counterpart.

- *13. Every license granted in accordance with the last preceding rule shall

*NOTES.—Licenses under the Bombay Abkari Act do not require to be stamped. Counterpart agreements executed under section 31 require a stamp of eight annas under Article 5(c) of Schedule I of the Indian Stamp Act, 1879.

¹ See notification No. 4239, dated the 19th March 1906. *Gazette of India*, 1906, Pt. II, p. 321.

² See notification No. 1194, dated the 24th January 1907. *Gazette of India*, 1907, Pt. II, p. 208.

³ See notification No. 3153, dated the 30th March 1911. *Gazette of India*, 1911, Pt. II, p. 518.

be for a period of 12 months commencing from the 1st April and ending on the 31st March next following the said date.

14. When the security required by the Collector under the Abkari Act is a security bond, such bond must be stamped in accordance with Article 13 of Schedule I of the Stamp Act 1879.

15. Special permits under section 17 of the Bombay Abkari Act may be granted by the Cantonment Magistrate for the retail sale of intoxicating drugs on occasions of marriages, funerals and festivals, in larger quantities than are prescribed under section 17.

Section 35.

16. Should any intoxicating drugs be confiscated under the provisions of the Bombay Abkari Act by the Cantonment Magistrate, he will, before ordering the sale or destruction thereof, refer the matter for the orders of the Resident.

Section 58.

17. The right to sell intoxicating drugs by retail in the Cantonment of Baroda shall be auctioned every year by the Cantonment Magistrate, Baroda.

18. The bids accepted by the Cantonment Magistrate, Baroda, shall be subject to the confirmation of the Resident at Baroda.

19. The retail vendor will have to make his own arrangements to obtain supplies of intoxicating drugs from warehouses in the Bombay Presidency under the rules framed by the Government of Bombay and the Commissioner of Customs, Salt, Opium and Abkari.

20. The licensed vendor desiring to procure intoxicating drugs for retail sale in the Cantonment shall enter in a permit (Form F laid down in the Bombay Rules) the particulars required in the form and present it to the Cantonment Magistrate. After the form is filled in by the licensed retail vendor, it will be examined by the Cantonment Magistrate and, if he finds the entries to be correct, he will receive duty on the drugs at the rates prescribed above, and sign the receipt and permit allowing the licensed vendor to import the drug from a warehouse in the Bombay Presidency. The Cantonment Magistrate will detach the third portion of the permit and forward it to the Head police officer in the Cantonment, and will return the duplicate of the permit to the licensed vendor, the counterfoil of the permit duly filled in being at the same time forwarded by post to the officer in charge of the Bonded or Central warehouse from which the drugs are to be removed. The licensed vendor shall then present or send by his servant the said duplicate part of the permit to the warehouse keeper. The warehouse keeper will thereupon compare the entries in the counterfoil of the permit received by him direct from the Cantonment Magistrate with those in the permit presented by the licensee or his

servant, and if they agree he will weigh the contents of each package offered for removal and satisfy himself that the quantity of the drug offered for removal does not exceed the quantity entered in the permit allowing removal. He will also calculate the duty payable on the drug presented for removal by the licensed vendor, and will satisfy himself that the correct amount has been levied in the Cantonment Magistrate's office. He will then note on the reverse of the receipt and permit all the particulars required to be by him therein entered and will complete and sign the transport permit and allow the drug to pass out of the warehouse.

21. All imports of intoxicating drugs into the Cantonment of Baroda shall be examined on arrival by the Cantonment Magistrate and he shall satisfy himself that the quantity imported tallies with that entered in the permit issued by him and the transport permit issued by the officer in charge of the warehouse. For the purpose of carrying out the provision of this rule, the Cantonment Magistrate is authorised to issue such orders as he considers necessary to the retail licensed vendor.

22. The Cantonment Magistrate shall see that no intoxicating drug on which duty at the prescribed rates has not been paid is imported into or sold in the Cantonment.

23. The duty paid into the office of the Cantonment Magistrate should be remitted to the Residency Treasury, and a quarterly statement showing the date on which permits are issued, the amount recovered on account of duty, the date on which it is remitted to the Treasury, and the quantity of the drugs imported under the authority of the permits should be submitted to the Resident, who will then send it to the Treasury Officer for verification. After verification the Treasury Officer should report that the amount of duty has been correctly received and credited to Government under the proper head.

24. No licenses for the wholesale vend of intoxicating drugs will be granted to any one in the Cantonment of Baroda.

25. The licensed retail vendor in addition to the account alluded to in clause 14 of the license shall submit to the Cantonment Magistrate, on the 15th day of every month, an account showing the stocks in hand on the first of the month : the quantity imported during the month : the sale day by day with the names of purchasers of more than two tolas of bhang or ganja : and the balance on the last day of the month.

26. The Cantonment Magistrate, in accordance with clause 6 of the license for the retail sale of intoxicating drugs in the Cantonment, should take possession of all unsold drugs in the hands of the contractor on the date of the expiration of the license. Should the contractor, however, secure a retail

license for the ensuing year, the stocks may be redeemed on payment of the duty prescribed, unless it is shewn that duty at the rate mentioned has already been paid.

27. In the event of the contract being secured by a fresh individual; the Cantonment Magistrate should arrange to sell the drugs to him on payment of the duty and such price on account of cost as the Cantonment Magistrate may deem reasonable. Before accepting the bid of a fresh contractor, the Cantonment Magistrate should give him to understand that he will have to take over the previous stock remaining unsold, but should he refuse to do so, the same may be sent, under the orders of the Resident, to the Commissioner of Customs, Salt, Opium and Abkari, for disposal by sale, the proceeds of which being asked for, so that they can be either credited to Government in the accounts of the Residency Treasury, or paid to the last contractor after deducting therefrom all expenses incurred in connection therewith.

Note.—The above rules have been framed on the lines of those in force in the Presidency of Bombay, but if it is found in the actual working thereof that matters not provided for in them need settlement, they shall be disposed of under the spirit of the Bombay Rules and notifications already in force, and those that may hereafter be issued by the Government of Bombay and the Commissioner of Customs, Salt, Opium and Abkari, Bombay, the object being to place the Cantonment retail shop for intoxicating drugs under conditions identical with those in respect to similar shops in the Presidency of Bombay.

[*Gazette of India*, 1904, Pt. II, p. 812.]

The Bombay District
Police Act, 1890.

Appointment of
Inspector General
and of District
Superintendent of
Police for Baroda
Cantonment.

No. 8826, dated the 11th June 1903.—In exercise of the powers conferred by section 5, sub-section (1), and section 6 of the Bombay District Police Act, 1890 (Bombay Act V of 1890), as applied to the Cantonment of Baroda by the ¹notification of the Government of India in the Foreign Department, No. 3218-I.A., dated the 16th October 1896, the Resident at Baroda is pleased to appoint the Inspector-General of Police, Bombay Presidency, to be the Inspector-General of Police, and the Cantonment Magistrate of Baroda to be the District Superintendent of Police, for the said Cantonment.

[*Gazette of India*, 1903, Pt. II, p. 657.]

II.—Orders under Local Laws.

Nil.

¹ See now notification No. 162-I.B., dated the 28th January 1913, paragraph II of which keeps this notification in force. Printed Vol. I, p. 79.

CHAPTER III.

CENTRAL INDIA.

MHOW, NIMACH AND NOWGONG CANTONMENTS.

VIII.—Orders under Acts locally applied.

Court-fees Act,
1870.

No. 1584-G., dated the 23rd August 1911.—In exercise of the powers conferred by section 35 of the Court-fees Act,¹ 1870 (VII of 1870), as applied² to the Cantonments of Mhow, Nimach and Nowgong (including the Civil Lines), and in supersession of all previous notifications on the same subject, the Governor-General in Council is pleased—

Remission and
reduction of fees.

- (a) to remit all fees payable under Schedule II to the said Act upon applications relating to licenses or duplicates granted or renewed under the Indian Arms Rules, 1909, as applied³ to the Cantonments of Mhow, Nimach and Nowgong (including the Civil Lines), other than licenses or duplicates of the nature hereinafter referred to in sub-head (b); and
- (b) to reduce to one anna all fees, exceeding one anna, payable under the said schedule upon applications relating to licenses or duplicates granted or renewed under the said Rules in respect of which—
 - (i) no fee is payable under the said Rules, or
 - (ii) the fee payable under the said Rules, has been collected in full.

[*Gazette of India*, 1911, Pt. I, p. 661.]

No. 558-B., dated the 9th May 1906.—In exercise of the powers conferred by section 26 of the Cattle-trespass Act⁴ (I of 1871) as applied to the Cantonments of Mhow, Nimach and Nowgong by the notifications of the Government of India in the Foreign Department,² No. 5022-I., dated the 24th December 1891, and No. 970-I., dated the 20th March 1895, the Agent to the Governor-General in Central India is pleased to direct, in respect to the said Cantonments, that the first portion of the said section shall be read as if it had reference to cattle generally instead of to pigs only and as if the words “fifty Rupees” were substituted for the words “ten Rupees.”

Cattle-trespass Act,
1871.
Extension of pro-
vision to cattle and
enhancement of fines.

[*Gazette of India*, 1906, P. II, p. 596.]

No. 736-B., dated the 26th May 1908.—In exercise of the powers conferred by section 12 of the Cattle-trespass Act,⁴ 1871 (I of 1871) as applied to the Cantonments of Mhow, Nimach and Nowgong by the notifications² of the Government of India in the Foreign Department,

¹ Printed General Acts, Vol. I, Ed. 1909, p. 98.

² See now notification No. 2365-I.B., dated the 14th November 1912. Printed Vol. I, p. 110.

³ See notification No. 302-G., dated the 15th February 1911. Printed Vol. I, p. 143.

⁴ Printed General Acts, Vol. I, Ed. 1909, p. 156.

No. 5022-I., dated the 24th December 1891, and No. 970-I., dated the 20th March 1895, the Agent to the Governor-General is pleased to direct that for every head of cattle of any kind specified in the section which may be seized within the Cantonment of Mhow and impounded, the pound keeper shall levy double the fine mentioned in the scale given in the section.

[*Gazette of India*, 1908, Pt. II, p. 894.]

Pound fees.
Nowgong.

No. 777-B., dated the 9th June 1908.—In exercise of the powers conferred by section 12 of the Cattle-trespass Act,¹ 1871 (I of 1871), as applied to the Cantonments of Mhow, Nimach and Nowgong by the notifications of the Government of India in the Foreign Department,² No. 5022-I., dated the 24th December 1891, and No. 970-I., dated the 20th March 1895, the Agent to the Governor-General is pleased to direct that for every head of cattle of the kinds specified below which may be seized within the Cantonment of Nowgong and impounded³ [at the Chhatarpur Road Cattle Pound], the pound-keeper shall levy a fine 50 per cent. in excess of that mentioned in the scale given in the schedule :—

- | | |
|---------------|------------|
| 1. Buffaloes. | 3. Horses. |
| 2. Cows. | 4. Ponies. |
| 5. Donkeys. | |

[*Gazette of India*, 1908, Pt. II, p. 942.]

Delegation of func-
tions of District
Magistrate to the
Cantonment Com-
mittee.
Credit of surplus
fees to the Canton-
ment Fund.

No. 1022-B., dated the 11th August 1909.—In exercise of the powers conferred by section 31 of the Cattle-trespass Act,¹ 1871 (I of 1871), as applied to the Cantonments of Mhow, Nimach and Nowgong (including the Civil Lines), the Agent to the Governor-General in Central India is pleased to direct—

- (1) that the functions of the Magistrate of the district under sections 4, 5, 6, 12, 14 and 17 of the Act, in each of the places, shall be exercised by the Cantonment Committee of the place; and
- (2) that the whole of the surplus arising in each of these places under section 18 of the Act shall be placed at the credit of the Cantonment Fund.

[*Gazette of India*, 1909, Pt. I, p. 1345.]

Vaccination Act,
1880.

Rules.

No. 1016, dated the 6th February 1904.—In exercise of the powers conferred by section 20 of the Vaccination Act, 1880 (XIII of 1880), as applied

¹ Printed General Acts, Vol. I., Ed. 1909, p. 156.

² See now notification No. 2365-I.B., dated the 14th November 1912, printed, Vol. I, p. 110.

³ See notification No. 908-B., dated the 13th July 1908. *Gazette of India*, 1908, Pt. II, p. 1134

to the Cantonments of Mhow and Nimach and the Cantonment and Civil lines of Nowgong by the notification of the Government of India in the Foreign Department,¹ No. 2583-I.B., dated the 27th June 1902, the Agent to the Governor-General in Central India, with the previous approval of the Governor-General in Council, is pleased to make the following rules for the said Cantonments and Civil Lines :—

RULES.

Under section 20 of Act XIII of 1880 (the Vaccination Act).

I. The area of the Mhow Cantonment
Nimach Cantonment shall form one vaccination circle.
Nowgong Cantonment and Civil Lines

II. The premises of the Mhow Dorabji Pestonji Charitable Dispensary
Nimach Cantonment General Hospital and such
Nowgong Charitable Dispensary
other place or places as may be determined on shall be deemed to be vaccination stations. A board shall be set up and maintained on such premises bearing the words "Vaccination Station" and setting forth for public information the names of the "Public Vaccinators" and the hours of their daily attendance at the station on vaccination duty.

III. The Medical Officer in charge Cantonment Hospital, Mhow,
Medical Officer, Cantonment General Hospital, Nimach, shall *ex-officio* be
Agency Surgeon at Nowgong
Superintendent of Vaccination within the circle.

IV. Every public Vaccinator shall possess a certificate of qualification under the seal and signature of the Superintendent of Vaccination, Mhow,
Medical Officer, Cantonment General Hospital, Nimach, in
Agency Surgeon at Nowgong
the following form :—

"I hereby certify that I have examined _____ and find him qualified for the office of public Vaccinator."

Dated at _____

The _____ of _____ 19 .

Superintendent of Vaccination, Mhow.
Medical Officer, Cantonment General Hospital, Nimach.
Agency Surgeon at Nowgong.

¹ See now notification No. 2365-I.B., dated the 14th November 1912. Printed Vol. I, p. 110.

Before granting such certificate the Superintendent of Vaccination,
Medical Officer, Cantonment General Hospital
Agency Surgeon at

Mhow,
Nimach, shall be assured of the soundness of the candidate's knowledge in
Nowgong
 regard to—

- (1) The vaccination operation.
- (2) The characteristics of a good vesicle and cicatrice.
- (3) The collection and preservation of lymph.
- (4) The chief symptoms of small-pox disease.
- (5) The Vaccination Act and Rules.
- (6) The forms and certificates required under the rules.

V. The public vaccinators shall be appointed by the Cantonment Magistrate after consultation with the Superintendent of Vaccination, and may, in case of misconduct, be suspended or dismissed from office by the Cantonment Magistrate who shall record in writing the reasons for his action.

VI. The hours of daily attendance of all public Vaccinators at the vaccine station shall be 8 A.M. to 10 A.M. and 4 P.M. to 6 P.M.

VII. All public Vaccinators shall reside in the circle to which they are attached and shall be absent therefrom only for such periods of leave as may be granted by the Cantonment Magistrate.

VIII. The vaccination season shall extend from the 25th of October to the 25th of March.

IX. Public Vaccinators shall at all times when engaged in the duties of their office wear a badge in the form of a brass plate with the words "Public Vaccinator" engraved on it.

X. Public Vaccinators shall vaccinate children belonging to their circles at their homes at the request of a parent or guardian on payment of a fee of Re. 0-4-0 or at the vaccination stations free of charge. They may also with the approval of the Cantonment Authority visit and vaccinate children residing beyond the circle.

XI. Certificates of vaccination shall be in the form specified in Appendix A.

XII. Certificates of unfitness for vaccination shall be in the form specified in Appendix B.

XIII. The public Vaccinator shall, on the day on which the vaccination is performed, issue to the parent or guardian of each child vaccinated by him a certificate of vaccination in Form A, and shall complete the certificate on the day of examination. He shall also issue to the parent or guardian a certificate in Form B of unfitness for vaccination on account of every child found unfit on the day of its examination. All cases of reported unfitness for vaccination shall be referred by the Vaccinator to the Superintendent, without whose countersignature no certificate issued in Form B shall be valid.

Before final delivery of any certificate to a parent or guardian the public Vaccinator shall complete and sign the entries of the fly-leaf of the certificate, which shall remain bound in the book of such certificates.

Every public Vaccinator shall be provided with books of the above Forms (A and B).

XIV. The lymph used shall ordinarily be buffalo calf lymph, of which a sufficient supply shall be prepared and maintained at the vaccination station throughout the season.

Arm-to-arm vaccination should not be employed.

The lymph should be inserted on the cleansed site selected in at least four places. If the arm is selected and four insertions are made, these should be arranged in the form of a square or a diamond, with the deltoid insertion in the centre, the side of the square being about 1 inch long.

Vaccination needles and ivory points will be supplied to the public Vaccinator free of charge by the Cantonment Magistrate.

XV. A record should be kept of the number of perfect vaccine vesicles which have resulted in each case vaccinated.

XVI. The Cantonment Committee shall take measure to prepare and keep the following registers in the forms appended to these rules :—

- (a) Register of infants born within the circle on or after the 1st November with record of vaccination or reason for non-vaccination. Each mohalla or quarter of Cantonments shall be entered in a separate register (Form I).
- (b) Register of the names of children now resident in or brought into Cantonment after the 1st November who have not been vaccinated or who have not had small-pox, such children having resided in cantonments for a month and being, if boys, under the age of 14 years, if girls, under the age of 8 years (Form II).

XVII. The General Register of Vaccination performed in the circle and forms of monthly returns will be supplied by the Cantonment Committee.

XVIII. At the commencement of every vaccination season the Cantonment Magistrate shall cause a notice to be affixed, for public information, in every important portion or quarter of the circle as follows, the notice being translated into and printed in the Hindi and Urdu languages.

Public Notice.

Dated _____

Hindi.	Urdu.
The public are hereby informed that the vaccination season of 19_____ commenced on the _____	
And this is to give notice that, in obedience to the law, every unvaccinated child of more than 6 months of age resident within the _____ boundaries should be presented by its parent or guardian to the Superintendent of Vaccination for inspection with a view to its vaccination if found in good health.	
Cantonment Magistrate.	

The Cantonment Magistrate may at any time during the vaccination * direct the Public Crier to call attention to these notices.

XIX. A monthly statement of results of vaccination shall be submitted by the Superintendent to the Cantonment Authority during the five months of the vaccination season in prescribed departmental forms. The Superintendent shall submit to the Cantonment Authority a figured statement of results for the season after its termination together with a concise report upon the working of the Act during the season.

XX. Notices issued under section 17 of the Vaccination Act shall be in the following form :—

Notice issued under section 17 of the Vaccination Act on the _____ of 190

To _____

(name) _____ of _____

(address) _____

The abovenamed (name) is required to present to the Public Vaccinator the undermentioned child (or children) on the _____ of _____ 190 , for examination, with a view to the vaccination of such child (or children) _____ (name or description of child or children).

Superintendent of Vaccination.

* Sic. Read " vaccination season."

If such a notice has not been complied with the Superintendent shall report the matter to the Cantonment Magistrate, who shall proceed as directed in section 18 of the Act.

APPENDIX A.—CANTONMENT VACCINATION CIRCLE.

Fly leaf.	Certificates of Vaccination. Issued on the _____ of _____ 19 .							
Register No.	Register No.	VACCINATED CHILD.			PARENT OR GUARDIAN.			Result of operation.
		Name.	Sex.	Age.	Name.	Caste.	Place of abode.	
Result (successful, unsuccessful, or unsuccessful for the third time). Record of instructions.	NOTE.—The child herein mentioned is to be presented with this certificate for examination on _____ <div style="text-align: right;">Public Vaccinator.</div>							
Public Vaccinator.	Certified that the above is a true account of the vaccination it records. This certificate was given to _____ with instructions to _____							

Superintendent of Vaccination,

Public Vaccinator.

FORM I.

Vaccination register of infants born in the _____ Mohalla of _____ Vaccination Circle.

Serial number.	Place of abode in Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of birth.	Number in General Vaccination Register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.	Death with date.	Initials of Vaccinators.	Initials of Inspecting Officer.
							Under one year.	Successful.	Date.	Leaving Cantonment with date.			
							Above one and under six years.	Unsuccessful.	Successful.	Sickness.	Certificate number.		
								Unknown.	Unsuccessful.	Insectibility.			

FORM II.

Register of the names of boys of less than 14 years of age and of girls of less than 8 years of age now resident in or hereafter brought into the _____ Vaccination Circle who have not been vaccinated or have not had small-pox disease.

Serial number.	Place of abode and Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of Registration.	Number in General Vaccination Register.	Date of vaccination.	AGE AT TIME OF VACCINATION.		RESULT OF VACCINATION.	RE-VACCINATION.			CAUSE OF NON-VACCINATION.				Initials of Vaccinators.	Initials of Inspecting Officer.
							Under one year.	Above one and under six years.		Date.	Successful.	Unsuccessful.	Leaving Cantonment with date.	Sickness.	Certificate number.	Insusceptibility.	Death with date.	

[*Gazette of India*, 1904, Pt. II, p. 639.]

No. 611-B., dated the 2nd April 1913.—In exercise of the powers conferred by section 2 of the Probate and Administration Act, 1881 (V of 1881), as applied to the Cantonments of Mhow, Nimach, Nowgong and Sehore, the Indore Residency Bazars, the Civil Lines of Nowgong and the Railway lands in Central India over which the Governor-General in Council has jurisdiction, the Agent to the Governor-General in Central India is pleased with the sanction of the Governor-General in Council to direct that, in each of these areas, the officer exercising the powers of the District Court shall be competent to receive applications for probate or letters of administration.

Probate and Administration Act, 1881.
District Court authorized to receive applications for probate or letters of administration.

[*Gazette of India*, 1913, Pt. II, p. 706.]

Notification dated the 29th April, 1887.—In exercise of the power delegated to him by the Governor-General in Council under Act II of 1886,¹ and notification by the Government of India in the Department of Finance and Commerce, No. 593,² dated 5th February, 1886, the Agent to the Governor-General for Central India is pleased to sanction the following rules under the said Act :—

Indian Income-tax Act, 1886.
Rules.

1. The Annual Return of Income to be submitted by Companies under section 11 of the Act shall be in Form E annexed to the Rules, and the

¹ Printed General Acts, Vol. III, Ed. 1909, p. 539.

² See now notification No. 2763, dated the 6th June, 1890. *Gazette of India*, 1890, Pt. I, p. 409.

notice to be served on them under section 12, sub-section 1, shall be in Form F.

2. The list and notification referred to in section 16 of the Act shall be prepared in Form G, in English, Urdu and Hindi, and copies thereof shall be posted on the walls of the assessing officer's court. Copies of such list shall also be posted in the principal bazaars or other places of public resort in the cantonment of .

3. The special notice to be served on persons assessed under section 17 of the Act shall be in Form H.

4. All persons whose vernacular is English shall be served with a notice under section 17, instead of being included in a list under section 16.

5. Under section 18, sub-section 1, clause (a), the Collector is authorised to cause a notice under section 17 to be served on any person whose name is for the first time included in the list published under section 16.

6. The Cantonment Magistrate exercising the powers of a Collector under the Act is authorised to publish a general notice in Form K, inviting all persons whose incomes are not below Rs. 2,000 to submit returns of their incomes under section 18, clause (b).

The date to be specified in the notice, as that before which the return should be made, shall be a date not less than 30 days from that on which the notice is published. The returns should be treated as confidential communications, and should remain in the special custody of the assessing officers or their responsible subordinates. A public servant committing a breach of this rule will be deemed to have committed an offence under section 166, Indian Penal Code,¹ and may be prosecuted with the previous sanction of the Agent to the Governor-General.

XLV of 1860.

7. The notice to be issued under the provisions of sections 42 and 43 to Trustees, Agents, etc.—

(1) to furnish information regarding the names of beneficiaries and principals, and

(2) to submit returns of income,

shall be in Forms N and O, and should be made returnable within thirty days.

8. The amount assessed under Part IV, Schedule II of the Act, may be paid in one sum.

9. The receipt referred to in section 32 of the Act will be in Form P.

10. The powers of the Local Government, to declare under section 47, which of several places of business or residence shall be considered to be the

¹ Printed General Acts, Vol. I, Ed. 1909, p. 224.

principal place of business or residence for the purposes of the Act, are hereby delegated to the First Assistant to the Agent to the Governor-General for Central India.

11. The following is prescribed regarding composition for the tax under section 31 of the Act :—

- (a) Any person desirous of compounding shall apply to the Collector for composition before his assessment has been fixed by the Collector.
- (b) The period of composition shall not exceed three years.
- (c) The composition allowed by the Collector shall be subject to the sanction of the First Assistant to the Agent to the Governor-General for Central India exercising powers of a Commissioner of Division.
- (d) The contract of composition shall cease to have force on the death or insolvency of the person entering into the contract, except as regards payment on account of composition already due.
- (e) Fraud on the part of the person entering into the contract in stating his income or otherwise shall render the contract void.

12. The Collector shall submit to the First Assistant to the Agent to the Governor-General for Central India, at the end of each year of assessment, a full report on the working of the Act, accompanied by the necessary returns, together with a statement showing the number of prosecutions under the Act in Form R.

FORM E.

Annual Return of net profits to be delivered by the Principal Officers of a Company under Section 11.

Name of Company.	Place of business.	Source of income.	Amount of income derived from each of these sources, mentioning the period during which the income from each source has been derived.	REMARKS.

SUBSCRIPTION.

I do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned, that it has actually accrued within the period stated, and that the Company has no other sources of income.

INSTRUCTIONS.

1. If the Company making the return has several places of business they should all be mentioned in column 2, the principal place of business being specified.

2. In column 3 should be entered in detail every separate source of income accruing and arising in ¹[the Cantonments of Mhow, Nimach and Nowgong].

3. In column 4 should be entered the income accruing and arising during the year ending on the day on which the Company's accounts have been last made up, or if the Company's accounts have not been made up within the year ending 31st January, [1887], then during the year ending on the 31st January, [1888].

4. Against gross receipts no deductions should be made on account of disbursements or expenses not wholly or exclusively incurred in respect of the profits returned, nor on account of any public or local rates or taxes.

5. Deductions from the gross receipts may be allowed on account of the following items :—

(a) In the case of trades or professions :—

- (1) Sums expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade.
- (2) Sums expended for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of the profession or trade, and the rent paid for any premises used for such profession or trade: provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.
- (3) Ten per cent. on the rack rent of such premises on account of repairs, if such repairs are at the cost of the Company, whether it has or has not been actually expended during the year of assessment.
- (4) Sums expended in the payment of persons employed solely in such profession or trade.
- (5) The amount of any losses of the stock in trade. The excess loss sustained in any or more professions or trades over and above the profits thereof may be set against the excess profits of any other profession or trade exercised by the same Company.
- (6) The amount of any bad debts for the first time ascertained and written off as such during the year.

¹ Substituted by notification No. 453-B., dated the 11th March 1913. *Gazette of India*, 1913, Pt. II, p. 487.

- (7) Interest paid on money borrowed for the purpose of the trade or profession.
- (b) In the case of incomes from houses :—
- (1) Any rent paid on account of such houses, but not taxes or local rates.
 - (2) Sums expended for insuring and keeping insured such houses.
 - (3) Ten per cent. on the rack rent of the houses on account of repairs if such repairs are at the cost of the Company.
 - (4) Annual interest payable to a mortgagee not in possession.
- (c) In the case of buildings owned and occupied by the Company one-sixth of the gross annual rent at which they may be reasonably expected to let, and in the case of dwelling-houses may be expected to let unfurnished : provided that where five-sixths of the gross rental of such buildings exceeds 10 per cent. of the income of the Company from all sources, a further deduction shall be made equal in amount to the excess.

FORM F.

Notice under section 12, sub-section (1) of the Act.

No.

Dated

To

With a view to test the correctness of the return furnished by you under section 11 of Act II of 1886 for the year ending , you are required hereby to produce, or cause to be produced, for the inspection of the undersigned at on or before the following documents.

(Here specify the documents.)

If you fail to comply with this notice, you will be dealt with according to law—Section 34 of the Act.

Collector.

FORM G.

Notice under section 16.

Under the provisions of section 16 of Act II of 1886, it is hereby notified that the persons whose names are entered in the subjoined list, and whose incomes are estimated not to exceed Rs. 2,000, have been assessed at the amount shown against each for the income-tax under Part IV of the Schedule II annexed to the Act, for the year ending 31st March 188 .

2. Every person whose name is entered in the list is hereby required either to pay the amount of assessment within sixty days from
or to apply to the undersigned within thirty days from the aforesaid date to have the assessment reduced or cancelled.

List of persons assessed under Part IV, Schedule II, of Act II of 1886 on incomes below Rs. 2,000 but not below ¹Rs. 1,000 per annum.

1	2	3	4	5	6
Name of person assessed.	The sources of income in respect of which tax has been assessed.	The place or places, district or districts, where the income accrues.	The amount of income assessed.	The amount of tax imposed.	

FORM H.

Notice under section 17 of Act II of 1886.

No.

Date

To

residing at

You are hereby required to take notice that you have been assessed under Part IV, Schedule II, annexed to Act II of 1886, for the year ending
according to the particulars specified below, and that you should either pay the amount within sixty days from
or apply to the undersigned within thirty days from the aforesaid date to reduce or cancel the assessment.

1	2	3	4	5
Source or sources of income assessed.	Place or places, district or districts, in which income accrues.	Amount of income assessed.	Amount of tax payable.	

¹ Substituted by notification No. 453-B., dated the 11th March 1913. *Gazette of India*, 1913, Pt. II, p. 487.

FORM K.

Notification under section 18, sub-section (1), clause (b) of Act II of 1886.

All persons resident or carrying on business in _____ whose incomes are not below Rs. 2,000 per annum, are hereby required to prepare under their signature true returns of their incomes in the form subjoined and in accordance with the instructions attached thereto, and deliver them at the office of _____ on or before _____.

2. Persons who fail to comply with the above requisition will be dealt with according to law.

1	2	3	4	5
Name of person.	Place of business.	Sources of income, specifying separately those chargeable under Parts I, II, III, and IV of Schedule II of the Act, etc., the number of shares in such income and the names of sharers.	Amount of income derived from each of these sources, mentioning the period during which the income from each source has been derived.	REMARKS.

I _____ do _____ declare that the income shown in this return is truly estimated in all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

Signature.

Dated

FORM N.

Notice under section 42 of Act II of 1886.

No.

Date

To

You are hereby required to deliver or cause to be delivered to the undersigned, on or before the _____ day of _____ next a statement in the annexed form of the name or names of the person or persons, if any, for which you are Trustee, Guardian, Curator, Committee or Agent.

XLV of 1860.¹

Failure to deliver this return, or the delivery of a false return, will render you liable to the penalty provided in sections 176 and 177 of the Indian Penal Code.

1	2	3	4
Name of Trustee, Guardian, Curator, Committee or Agent.	Whether Trustee, Guardian or Agent.	Name of persons, if any, for whom he is Trustee.	REMARKS.

FORM O.

Notice under section 43 of Act II of 1886.

No.

Date

To

You are hereby required to duly fill in, in accordance with the instructions on the reverse, and sign and deliver at _____ before _____, a return of income officially in your possession or control as Trustee, Guardian, Curator, Committee or Agent, or as the Court of Wards, Administrator General, or Official Trustee on behalf of _____.

1	2	3	4	5
Name of person.	Place of business.	Sources of income, specifying separately those chargeable under Parts I, II, III and IV of Schedule II of the Act, etc., the number of shares in such income, and the names of sharers.	Amount of income derived from each of these sources, mentioning period during which the income from each source has been derived.	REMARKS.

I _____ do _____ declare that the income shown in this return is truly estimated in all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

Signature.

¹ Printed General Acts, Volume I, Ed. 1909, page 224.

FORM P.

*Form of Receipt under section 32 of Act II
of 1886.*

No.

Date _____

Received from the sum of R
being the amount of duty assessed on
under Act II of 1886, according to the
particulars specified below.

1	2	3	4	5	6
Source or sources of estimated income.	Place or places, district or districts, where the income arises.	Amount of income assessed.	Year or portion of the year for which duty is payable.	Amount of duty payable including penalty, if any.	Date of payment.

FORM P.

*Form of Receipt under section 32 of Act II
of 1886.*

No.

Date _____

Received from the sum of R
being the amount of duty assessed on
under Act II of 1886, according to the
particulars specified below.

[illegible]

FORM R.

Statement showing the number of Prosecutions under Act II of 1886.

1	2	3	4	5	6	7	8	9
Nature of the offence and the section under which punishable.	Number of case.	Number of persons prosecuted.	Number of persons acquitted.	Number of persons convicted.	Amount of fines imposed.	Amount of fines recovered.	Amount of fines remitted by Commissioner under section 34, sub-section 2.	

N.B.—The above particulars should be given for the offence mentioned in section 35, as well as the offences mentioned in section 34. In the case of offences under section 35, a foot-note should be added showing the number of convicted persons who were sentenced to undergo imprisonment for periods—

Not exceeding one month.

More than one month but less than six months.

Above six months.

FORM S.

Return under section 41, Act II of 1886.

To

You are hereby required to deliver or cause to be delivered to

at

on or before the

day of

next, a list in the form printed below, containing, to the

best of your knowledge and belief—

- (a) The names of all lodgers and inmates resident in every house let by you as a dwelling-house or let by you in lodgings, and of all other persons receiving salary or emoluments amounting to ¹[eighty-three rupees five annas and four pies] per mensem or upwards, employed in your service, whether resident in any such house as aforesaid or not ;
- (b) The place of residence of such of them as are not resident in such dwelling-house or lodgings ; and
- (c) The name of any lodger or inmate in any such house who has a place of residence elsewhere at which he is liable under Act II of 1886 to be assessed, and who desires to be assessed at that place.

(Signed)

Collector.

¹Substituted by notification No. 453-B., dated the 11th March 1913. *Gazette of India*, 1913, Pt. II, p. 487.

Form of List of Lodgers and Employees under section 41, Act II of 1886.

Name of person making the return

Residence

1	2	3	4	5
Name.	Whether lodger, inmate or employee.	Residence if different from the above.	Place at which he desires to be assessed.	

Date

Signature.

[*Gazette of India*, 1887, Pt. II, p. 226.]

No. 8512, dated the 7th August 1900.—In exercise of the powers conferred by section 1 (2) of the Act for the Prevention of Cruelty to Animals (XI of 1890) as applied to the Cantonments of Mhow and Nimach and the Cantonment and Civil Lines of Nowgong by the¹ notifications of the Government of India in the Foreign Department, No. 5022-I., dated the 24th December, 1891, as modified by the like notification, No. 4561-I. B., dated the 22nd December, 1897, and No. 2594-I. B., dated the 15th June, 1900, the Honourable the Agent to the Governor-General in Central India is pleased to extend, on and from the 15th August, 1900, the whole of the rest of the said Act to the local areas comprised in the said Cantonments and Civil Lines of Nowgong, and, in exercise of the powers conferred by sub-section (3) of section 1 of the said Act, is further pleased to direct that the provisions of section 34 (2)² of the Police Act, V of 1861, as applied to the said Cantonments and Civil Lines of Nowgong by the¹ notification No. 841 (b)-I. B., dated the 1st April, 1899, of the Government of India in the Foreign Department shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced before the present notification comes into force, cease to have effect in the Cantonments and Civil Lines on and from 15th August 1900.

Prevention of
Cruelty to Animals
Act, 1890.
Extension of the
whole Act, and sus-
pension of section 34,
2nd clause of Act V
of 1861.

[*Gazette of India*, 1900, Pt. II, p. 920.]

¹ See now notification No. 2365-I. B., dated the 14th November 1912, by paragraph II of which this notification is kept in force. Printed Vol. I, p. 110.

² Sic. Read "Second."

Epidemic Diseases
Act, 1897.
Delegation of
powers to the Agent
to the Governor-
General.

Rules.

No. 5041-I.C., dated the 20th December 1906.—Printed in Appendix XVI.

No. 1986-D., dated the 23rd August 1909.—In exercise of the powers conferred by notification No.¹ 5041-I.C., dated the 20th December, 1906, of the Government of India in the Foreign Department, the Agent to the Governor-General in Central India issues the following revised rules under section 2, sub-section (1), of the Epidemic Diseases Act, 1897 :—

RULES RELATING TO THE CANTONMENTS OF MHOW, NIMACH AND NOWGONG.

1. If in any house a person becomes ill or dies of a disease which is known or suspected to be plague, the owner of such house or, if the owner be non-resident, the occupier and every head of a family resident therein, shall forthwith report the occurrence of such illness or death at the nearest police station.

2. If there is, or has been, resident in any house a person who has come from any place in which plague is prevalent, the owner of such house or, if the owner be non-resident, the occupier and every head of a family resident therein, shall report at the nearest police station (1) the illness of any person in such house, or (2) the death of any person in such house, immediately such illness is apparent or death occurs.

3. Any medical practitioner who (1) attends a case of illness in a house in which there is present a person who has come from a place where plague is prevalent, or who (2) attends in any house a case in which he has reason to believe the sick person to be infected with plague, shall forthwith report such illness to the nearest police station.

4. On receiving a report under rules 1, 2, or 3 the officer in charge of the police station shall immediately report the matter to the Inspector of Police, the Cantonment Magistrate, and Health Officer of the Cantonment.

Explanation.—The Staff Surgeon shall be the Health Officer unless another Medical Officer is appointed by the Local Government to be Health Officer.

5. Compulsory corpse inspection by Medical Officers should not be resorted to, but during an outbreak of plague all deaths, the cause of which cannot be determined not to be plague, should be treated as death from plague. It will be open to any persons to voluntarily submit a dead body to the examination of a medical officer if they wish to avoid the death from being treated as due to plague.

¹ Substituted by notification No. 2378-D., dated the 7th October 1909. *Gazette of India*, 1909, Pt. II, p. 1611.

6. The owner and occupier of a house, and the head of any family resident therein, shall comply with any direction that may be issued by the Health Officer with regard to the disinfection and cleaning of a house, the disinfection or destruction of clothing and personal effects, the disposal of any corpse, the improvement of the sanitary condition of the premises and other similar matters.

7. The Health Officer shall, if he considers it necessary, himself take measures for the disinfection of a house and for the other matters referred to in the preceding rule. Should the Health Officer think it necessary and practicable to burn or otherwise destroy any non-masonry and inflammable structure, he will report the case to the Cantonment Magistrate and act on his orders. The Cantonment Magistrate may order the burning or destruction of any hut or other temporary structure, if disinfection cannot be satisfactorily effected.

8. The Health Officer may, with the previous sanction of the Local Government, require the owner or occupier of any house to permit him to enter his premises and examine any person whom such Health Officer has reason to believe to be infected with plague. If the person in question be a female the examination shall, if she or her relatives so desire, be made through a female doctor, female Hospital Assistant, or other female agency.

9. If on examination of a sick person in a house or other place within the limits of a Cantonment, the Health Officer suspects (1) that such person is infected with plague, or (2) considers that he is actually suffering from plague, the Health Officer may, if authorised on that behalf by the Local Government, arrange for the removal of such person (1) to an observation shed, or (2) to a temporary hospital established for the purpose, and for his detention, dieting, and medical treatment therein, or (3) may arrange for the treatment of the case in the infected premises by isolation from the remainder of the occupiers or by the removal of the healthy from the infected premises.

10. If in any case a person removed to a temporary hospital is accompanied by a companion or attendant, the Health Officer shall require the companion or attendant to live in the immediate neighbourhood of the temporary hospital in a segregation hut or tent provided for the purpose, and to remain in such place until he receives permission from the Health Officer to depart.

11. If a person is attacked with plague while so segregated, the Health Officer shall remove such person to the temporary hospital, and shall keep under observation in a segregation hut, tent, or suitable structure for a period of 10 days from the date of such removal, any companion or attendant who has been with the person attacked.

12. Upon the death of a sick person from plague the Health Officer, if authorized on that behalf by the Local Government, may for six days detain under observation all persons who have been in attendance, in segregation huts, tents, or suitable structures established for the purpose in the neighbourhood.

13. If plague has become prevalent in a portion of a Cantonment, the Health Officer may, with the previous sanction of the Local Government, direct the inhabitants of any street, *moholla*, or other locality to evacuate their houses, to remove to a temporary settlement established, as a place of segregation, at a distance from the infected quarter, and to remain in such settlement for so long as he may consider necessary. After evacuation, the Health Officer shall arrange for the thorough disinfection and cleansing of the empty premises, and shall not permit the inhabitants to return until the premises are considered free from infection.

14. A person dealt with under the foregoing rules shall comply with any directions that may be given to him by the Health Officer with regard to his removal to, and his detention and treatment in, an observation shed, temporary hospital, or place of segregation, and with respect to the disinfecting or burning of the clothing and personal effects, the disposal of any corpse, or with respect to any other similar matter: he shall not depart from any such place of detention without the permission of the Health Officer.

15. All Police Officers shall give to the Health Officer such assistance as may be considered necessary in carrying out these rules.

16. Any conveyance, public or private, used for the carriage of a person infected with plague, or suspected of being infected, shall be thoroughly disinfected and exposed to air and sunlight for three days previous to being again used, articles of furniture belonging to it likely to retain infection being destroyed.

17. A *chhapar* hut, after occupation by a person suffering from plague should be burnt and this should also be done to the *charpai* upon which the person is carried to, or which he uses in, the hut.

18. The foregoing rules shall come into force at once, and shall remain in operation until such time as they shall be withdrawn by notification by the Agent to the Governor-General.

19. Notifications No. 4342, dated the 4th May 1897, No. 5455, dated the 9th June 1897, No. 2088, dated the 9th March 1901, and No. 4614, dated the 6th May 1901, are hereby cancelled.

ANNEXURE.

Memorandum of instructions for the guidance of officials.

1. *Surveillance*.—The actual work of surveillance can best be performed by the people themselves, and the inhabitants of towns should be encouraged

and assisted to keep an organized surveillance over persons arriving from infected areas.

2. *House visitation, etc.*—The measure prescribed by rule 8 attacks the domestic privacy of the people, and should be employed only when it is clear that it will be effectual in saving them from disaster. It will be justifiable only when plague exists in small and well defined areas.

3. *Removal of patients.*—This should be compulsory only in places and under circumstances where it can be carried out so completely as to render it an effectual precaution and in the case of persons who are left without any one to look after them or who have no home. But every effort should be made to induce patients to go to hospitals and to lessen the aversion to hospitals by encouraging the establishment of private and caste hospitals, by locating hospitals near infected quarters, by limiting the size of hospitals, so that patients may receive more individual attention, and accommodation may be more readily made available for their immediate families and friends, by arranging for the provision of an adequate number of medical attendants and nurses, and of ample and comfortable accommodation for patients, and by permitting at least two friends to be in attendance on each patient, so that the patient may never be left alone. In the case of moribund cases, it would not be humane to forcibly remove from his house a person who has not a fair chance of recovery, and this should never be done except at the express wish of the friends of the patient.

4. *Evacuation of infected areas.*—Climatic conditions are a most important factor in determining whether evacuation can be carried out or not and before the people are subjected to the discomforts of evacuation during the rainy season, there should be no doubt that the hardship inflicted on them will in all probability yield a balance of advantage.

5. *Disinfection of houses, etc.*—Disinfection of houses after evacuation shall at first be limited to removing tiles in order to admit sun and air. No disinfecting or sanitary employes are to enter the houses until 3 or 4 weeks have elapsed. After this they can be prepared for occupation by scattering kerosine oil emulsion in the rooms in order to destroy fleas. This emulsion is prepared as follows :—Three parts of sunlight soap are dissolved in 15 parts of water, kerosine oil is added to the soap solution gradually up to 100 parts. The oil and soap water should be mixed together shaking or stirring all the while.

- (a) Clothing, rags, and straw found in the houses should be removed into the open air by means of sticks to avoid handling and sanitary coolies must be protected from fleas by boots and putties. Useless rags, etc., must be burnt.

- (b) If the regular destruction of rats is not being carried out before the advent of plague, this shall be done immediately plague threatens a Cantonment. A gang of men will be engaged to bait and place rat traps every evening collecting them next morning. Similarly others will place baits and collect those not removed next morning. Poison can be obtained from the *Depôt Disinfecting Officer*, Jullunder, Punjab. The rat campaign should be assiduously carried out in infected quarters, and if possible in or along side evacuated houses.

[*Gazette of India*, 1909, Pt. II, p. 1454.]

Indian Stamp Act,
1899.

Appointment of
Collector.

No. 442-B., dated the 10th March 1913.—In exercise of the powers conferred by section 2 (9) of the Indian Stamp Act, 1899 (II of 1899), as applied:—

to the Cantonments of Mhow, Nimach, Nowgong and Sehore, the Indore Residency Bazaars and the Civil Lines of Nowgong by the Foreign Department notification¹ No. 2365-I. B., dated the 14th November 1912; and

to the railway lands referred to in the Foreign Department notifications² Nos. 261-I.B., and 262-I. B., dated the 10th February 1913,

the Agent to the Governor-General in Central India is pleased to order that the powers and duties conferred and imposed by the Act upon the Collector shall be exercised and performed within the said areas by the officer exercising for the time being the powers of the District Judge.

[*Gazette of India*, 1913, Pt. II, p. 487.]

Reduction and
remission of duties.

No. 2567-I. B., dated the 30th December 1910.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), as applied—

- (1) to the Cantonments of Mhow, Nimach, Nowgong (including the Civil Lines), ³[and Sehore] in the Central India Agency, and to the Indore Residency Bazars; and

¹ Printed Vol. I, p. 110.

² Printed Vol. V, pp. 96 and 88.

³ Substituted by notification No. 2600-I. B., dated the 19th December 1912. *Gazette of India*, 1912, Pt. I, p. 1685.

- (2) to the Railway lands within the limits of the Central India Agency over which the Governor General in Council exercises jurisdiction,

(hereinafter referred to as the said areas), and in supersession of all previous notifications issued from time to time under the said clause of the said section, the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act as so applied in respect of the instruments hereinafter described under Nos. 20 and 28, and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described :—

A.—FOREST DEPARTMENT.

1. Agreement and security bond required to be executed, under the rules to regulate the training and appointments in the Subordinate Forest Service by a student and his surety previous to his entry into the Imperial Forest School, Dehra Dun, or the Burma Forest School, Tharrawaddy.

B.—MEDICAL DEPARTMENT.

2. Security bond taken under the authority of the Government from a medical student of the Apothecary, Assistant Surgeon or Sub-Assistant Surgeon class and his surety, or from the surety of such a student.

C.—POST OFFICE AND TELEGRAPH DEPARTMENT.

3. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of a contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

4. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

5. Receipt endorsed by the payee on a Postal Money Order.

6. Receipt given by the addressee for a deposit exceeding twenty rupees made for the payment of a reply to a telegraphic message.

D.—RAILWAYS.

7. Agreement made with a Railway Company or Administration for the conveyance of goods,

8. Agreement or indemnity bond given to a Railway authority by a passenger permitted to travel without payment of fare, indemnifying such authority from any claim for damages in case of accident or injury.

9. Agreement or indemnity bond given to a Railway authority by a consignee (when the Railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates or at goods rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles.

10. Agreement made with a Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section.

11. Receipt issued by a Railway Company or Administration for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration for the refund of an overcharge made in respect of such fare.

12. Receipt given by, or on behalf of, a depositor in State Railway Provident Institution for a sum of money withdrawn from any such Institution.

13. Debenture bond of the loan of ₹20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor, where the said bond is negotiated in the said areas.

E.—GOVERNMENT OFFICERS AND CONTRACTORS.

14. Agreement paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank.

15. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into with, a Supply and Transport Officer by a contractor.

16. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash.

17. Instrument in the nature of a memorandum ¹[agreement or security bond] furnished to, or made or entered into with, the Public Works or State Railway Department by a contractor for the due performance of his contracts.

18. Mortgage deed executed by an officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

¹ See footnote 3 on p. 172 *supra*.

19. Instrument of reconveyance of mortgaged property executed by Government in favour of an officer in Civil or Military employ on the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling-house for his own use.

20. Agreement which has been or may be entered into in compliance with the rules prescribed by the Resolution of the Government of India in the Finance Department (Military Finance), No. 2195 (Accounts), dated the 25th October 1907, regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force. Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs. 5, whichever shall be less.

F.—OTHER DOCUMENTS.

21. Bill of exchange drawn in Mysore, on which the full rate of stamp duty has been paid there, where the same is negotiated in the said areas.

22. Cheque drawn in Mysore on which the full rate of stamp duty has been paid there, where the same is negotiated in the said areas.

23. Receipt given for payment of interest on Government of India Promissory Notes.

24. Letter of authority or power of attorney executed for the sole purpose of authorising one or more of the joint-holder of a Government security to give on behalf of the other or others of them, or any one or more of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

25. Arrangement entered into under the Indian Income Tax Act, 1886 (II of 1886), section 9, sub-section (2).

26. *Sanad* of jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

27. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

28. Instrument evidencing an agreement relating to the hypothecation of moveable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan, or of an existing or future debt.—Duty reduced to the amount chargeable on a bill of exchange under Article No. 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand or more than three months from the date of the instrument and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument.

29. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp duty with which it is chargeable under the Stamp Law for the time being in force in the said areas has been paid in accordance with the said law.

SCHEDULE.

Areas.

1. British India.
2. Agency territories in Baluchistan.
3. Abu and Anadra, including the road leading from the Abu Sanitarium to Abu Road Railway Station and to the Bazaar at Kharari.
4. The Cantonments of Baroda ¹[and Deesa].
5. The areas in the Hyderabad State in which the Governor-General in Council exercises jurisdiction through the Resident at Hyderabad.
6. Berar.
7. The Civil and Military Station of Bangalore.
8. Railway lands within the limits of the Rajputana Agency over which the Governor-General in Council exercises jurisdiction.
- ² 9. Railway lands in the Mysore State over which the Governor-General in Council exercises jurisdiction.
- ² 10. Railway lands in the Baroda State and in States in the political control of the Government of Bombay over which jurisdiction has been ceded to the British Government and to which the provisions of the Indian Stamp Act, 1899, have been applied.
- ² 11. Railway lands in Jammu and Kashmir and in States in the Punjab over which the Governor-General in Council exercises jurisdiction.

[*Gazette of India*, 1910, Pt. I. p. 1328.]

Rules as to the use
of impressed and
adhesive stamps, etc.

No. 3098-I. B., dated the 9th August 1907.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), as applied—

- ¹(a) to the Cantonments of Mhow, Nimach, Nowgong and Sehore, the Indore Residency Bazaars and the Civil Lines of Nowgong; and
 - ¹(b) to the railway lands in Central India over which the Governor-General in Council exercise jurisdiction;
- and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the provisions of the notification of the

¹ Substituted } by notification No. 2600-I. B., dated the 19th December 1912. *Gazette of India*, 1912, Pt. I., p. 1685.
² Inserted }

Government of India in the Finance Department, No. 3632-Exc., dated the 29th June 1906, shall apply to the said areas subject to ¹[any amendments to which the notification is for the time being subject in British India and to] the following modifications, namely :

- (1) For the purpose of facilitating the application of the provisions of the said notification, any Court having jurisdiction within the areas to which they are hereby applied may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before the Court.
- (2) All references to the local Government shall be read as referring to the Agent to the Governor-General in Central India, and all references to British India shall be read as referring to the areas to which the provisions of the said notification are hereby applied.
- (3) In rule 1, after the words "Indian Stamp Act, 1899," the words "as applied to the ²[Cantonments of Mhow, Nimach, Nowgong and Sehore, the Indore Residency Bazaars, the Civil Lines of Nowgong and the railway lands in Central India over which the Governor-General in Council exercises jurisdiction]" shall be added.
- (4) For rule 3 (1) (b) the following shall be substituted : "A hundi for an amount exceeding Rs. 30,300 in value, or payable at more than one year after date or sight, shall be written on paper, supplied for sale by the Government, to which a label has been affixed by the Superintendent of Stamps, Nagpur, and impressed by such officer in the manner hereinafter prescribed by rule 10."
- (5) For rule 7 *substitute* the following :

"The duty payable on any instrument, which is chargeable with a

One anna impressed stamp.

duty of one anna under the Act,
may be denoted by a coloured

impression marked on a skeleton form of such instrument by the Superintendent of Stamps, Nagpur."
- (6) For rule 8 *substitute* the following :

"The Superintendent of Stamps, Nagpur, is empowered to affix and

The proper officer.

impress labels and shall be 'the
proper officer' for purposes of the

Act and these rules."

¹ See footnote 2 }
² See footnote 1 } on previous page.

(7) For rule 10 (3) *substitute* the following :

“ Any principal Assistant of the proper officer, if empowered by the local Government in this behalf, may discharge the functions of the proper officer under sub-section (2) of this rule.”

(8) In rule 11 (2) the words “ unless he is himself the proper officer ” shall be omitted.

(9) Clause (c) of rule 15 shall be omitted.

(10) In rule 17 for the words “ Superintendent of Stamps ” the words “ Superintendent of Stamps, Nagpur,” shall be substituted.

[*Gazette of India*, 1907, Pt. I, p. 678.]

Cantonments (House Accommodation) Act 1902.

Act brought into force in Mhow, Nimach and Nowgong from the 1st December 1902.

No. 13627, dated the 21st November 1902.—In exercise of the powers conferred upon him by section 3(1) of the Cantonments (House Accommodation) Act (II of 1902) as applied to the Cantonments of Mhow, Nimach and Nowgong (excluding the Civil Lines of Nowgong) by the notification of the Government of India in the Foreign Department, No. 4965-I.B., dated the 31st October 1902, the Agent to the Governor-General in Central India is pleased to declare that the said Act shall, on and after the 1st December 1902, be operative in the Cantonments of Mhow, Nimach and Nowgong (excluding the Civil Lines of Nowgong).

[*Gazette of India*, 1902, Pt. II, p. 1278.]

Excludes certain houses in Mhow from the operation of the Act.

No. 968-B., dated the 13th July 1912.—Not reprinted.

[*Gazette of India*, 1912, Pt. II, p. 1173.]

Indian Registration Act, 1908.
Formation of districts, etc.

No. 487-B., dated the 17th March 1913.—With reference to sections 3, 5, 6, 7 and 8 of the Indian Registration Act, 1908 (XVI of 1908), as applied ¹ to the Cantonments of Mhow, Nimach, Nowgong and Sehore and to the Indore Residency Bazaars and the Civil Lines of Nowgong and to the Railway lands in Central India referred to in the ² notifications of the Government of India in the Foreign Department, Nos. 261-I.B. and 262-I.B., dated

¹ See now notification No. 2365-I.B., dated the 14th November 1912. Printed Vol. I., p. 110.

² Printed Vol. V., pp. 96 and 88.

the 10th February 1913, the Agent to the Governor-General in Central India is pleased to make the following orders :—

- (1) All powers and duties conferred and imposed by the Act upon the Inspector-General of Registration shall be exercised and performed within the said areas by the Agent to the Governor-General himself :
- (2) for the purposes of the Act each of the said cantonments, civil stations and sections of the Railway lines in Central India referred to in the said notifications shall form a district and also a sub-district :
- (3) the 1st class Magistrate for the time being for each of the said Cantonments, civil stations and sections of the Railway lines shall be the Registrar and Sub-Registrar of the said district and sub-district, respectively :
- (4) the office of each of these Magistrates shall be the office of the Registrar and Sub-Registrar : and
- (5) the Sessions Judge for the time being for these areas shall be the Inspector of Registration offices for the said districts and sub-districts.

* * * * *

[*Gazette of India*, 1913, Pt. II, p. 655.]

No. 514-B., dated the 24th March 1913.—The following table of fees Fees. prepared under section 78 of the Indian Registration Act, 1908 (XVI of 1908), as applied¹ to the Cantonments of Mhow, Nimach, Nowgong and Sehore, and to the Indore Residency Bazaars and Civil Lines of Nowgong and to the Railway lands in Central India referred to in the ²notifications of the Government of India in the Foreign Department, Nos. 261 and 262-I.B., dated the 10th February 1913, is hereby published as required by section 79 of the Act. * *

TABLE OF FEES UNDER SECTION 78 OF THE INDIAN REGISTRATION ACT, XVI OF 1908, FOR THE AFORESAID AREAS.

I.—REGISTRATION FEES (ORDINARY).

A.—Documents chargeable at “*ad valorem*” rates.

ARTICLES.

RS. A. P.

- I.—For the registration of any document, the registration of which is compulsory other than a lease—

When the value or consideration does not exceed Rs. 100 . . . 1 0 0

¹ See notification No. 2365-I.B. dated the 14th November 1912. Printed Vol. I, p. 110.

² Printed Vol. V, pp. 96 and 88.

I.—REGISTRATION FEES (ORDINARY)—*contd.*A.—Documents chargeable at “*ad valorem*” rates—*contd.*

ARTICLES— <i>contd.</i>	Rs. A. P.
For every one hundred rupees or part of one hundred rupees in excess of Rs. 100 . . .	0 8 0
The maximum fee to be . . .	20 0 0

II.—For the registration of leases—

Half the value of the stamp-duty payable on the lease.

If the lease is exempt from stamp-duty, a fee of . . . 0 8 0

III.—For the registration of bonds—

Half the value of the stamp-duty payable on the bond.

PROVISO.—The minimum fee under Article II or Article III is . . . 0 3 0

B.—Documents chargeable with fixed duties.

IV.—For the registration of a Will, power-of-attorney, authority to adopt, or certified copy of a decree or order of a Court . . . 2 0 0

V.—For the registration of any document which cannot be brought under any other article of this Schedule . . . 1 0 0

II.—REGISTRATION FEES (EXTRAORDINARY).

VI.—Extra fees for registration of any document by a Registrar . . . 4 0 0 In addition to the ordinary fee.

III.—FEES INCIDENTAL TO REGISTRATION.

(1) Payable in all cases.

VII.—Copying fees¹ (payable independently of registration fee) . . . (a) 0 2 6 (a) For each folio² of 100 words in the document.

NOTE.—Copying fees are not leviable on the registration of leases of fields granted to cultivators or on the registration of counterparts of such leases . . . (b) 0 4 0 (b) Fixed fee for copying the endorsements on the document.

¹ If a document relates to immoveable property situated in more districts than one, and a copy thereof has to be forwarded to another or other districts under section 65 or section 66, copying fees will be payable twice over (or oftener as the case may be), once for the original copying into the register and again for making the copy or copies for despatch (*vide* Article XIV).

² A fraction of a folio to be counted as a whole folio [Registration Rule 46(2)].

III.—FEES INCIDENTAL TO REGISTRATION—*contd.*(2) *Payable in Special Cases in addition.*

VIII.—For every copy to be sent under section 65 or section 66, a uniform fee of .	Rs.	A.	P.	
	0	8	0	
IX.—For filing a translation (section 62) .	2	0	0	
X.—For the custody of a document which has remained unclaimed for one month from the date on which it was endorsed "registered" or "registration refused"	1	0	0	For each month or portion of a month after the first month during which the document is unclaimed.

NOTE.—The maximum fee is Rs.5.
The fee may be remitted at the discretion of the Inspector-General of Registration.

IV.—FEES FOR VISITS AND COMMISSIONS.

	Rs.	A.	P.	
XI.—For attendance at a private residence for acceptance of a document for registration or for deposit (section 31), or for the examination of any person under section 38.	10	0	0	In addition to the ordinary fee and travelling allowance at the rate of 4 annas per mile by road and 1½ annas by rail.
				N.B.—The rate is per mile, and no distance less than a mile should be charged for.

NOTE.—When an attendance takes place under both sections 31 and 38 at the same time and place, if the registration of but one document is concerned, only one attendance fee and one registration fee will be levied. If a Registering Officer, when the registration of one document is concerned, attends on the presenter on one occasion and the executant or another necessary witness on another occasion, two attendance fees and one registration fee will be levied. If a Registering Officer attends at a private residence or jail, and one person presents several documents, or one person admits the execution of several documents at one and the same time and place, only one attendance fee will be levied; but a registration fee will be levied in the case of each document. Where several different persons at one and the same time and place present for registration or admit execution of several different documents, the Registering Officer will levy an attendance fee for each distinct transaction, the registration fee being payable on all such documents.

IV.—FEES FOR VISITS AND COMMISSIONS—*contd.*

	Rs.	A.	P.	
XII.—For attendance under section 33; or the issue of a commission under section 33 or section 38—				
(a) If the person is physically unable to attend the office or is confined in jail	5	0	0	In addition to the ordinary fee and travelling allowance at the rate of 4 annas per mile by road and $1\frac{1}{2}$ annas by rail.
(b) Otherwise	10	0	0	Ditto ditto.

V.—FEES FOR SEARCHES AND FOR COPIES.

XIII.—For a search made for an entry by a Registering Officer; ¹ and for allowing an applicant to inspect books or indexes ²	1	0	0	Per hour or part of an hour occupied in search or inspection.
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NOTE.—Government Officers who may require to search or inspect the registers for *bonâ fide* public purposes are exempted from the payment of fees.

XIV.—For making or granting copy of reasons, ³ entries, or documents for the benefit of any person, or to be forwarded to any other officer under section 65, 66, or 67 ⁴	0	2	6	
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NOTE.—Government officers who require copies for *bonâ fide* public purposes are exempted from payment of fees.

XV.—For granting copy of a map (provided that the arrangements for and the cost of making such copy must be made and borne by the person who applies for it).	0	8	0	
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Per folio⁵ of 100 words in the body of the document, and in addition a fixed copying fee of 4 annas on account of endorsements copied.

VI.—FEES FOR MISCELLANEOUS PROCEEDINGS.

XVI.—(a) For deposit of a sealed cover containing a Will	2	0	0	} Besides the expense [in (b) only] of copying the contents according to the scale laid down above (Article XIV).
(b) For opening such cover	2	0	0	
(c) For withdrawal of such cover	2	0	0	

¹ If in an application to the Registering Officer for a copy of an entry the name of the claiming and executive parties, the nature of the document and the date of the document, and the date of registration be shown, the fee for search will not be levied.

² Only Books Nos. 1 and 2, and the indexes relating to Book No. 1, are open to inspection (section 57, Act XVI of 1908); the others must be searched by the Registering Officer or his Moharir.

³ Copies of reasons for refusal to register when granted by Sub-Registrars are exempt from fees (section 71 of Act XVI of 1908).

⁴ See footnote to Article VII.

⁵ A fraction of a folio to be counted as a whole folio [Registration Rule 46 (2)].

VII.—FEES FOR MISCELLANEOUS PROCEEDINGS—*contd.*

XVII.—For attestation of a power-of-attorney	Rs.	A.	P.
(if special)	1	0	0
XVIII.—For attestation of a power-of-attorney			
(if general)	2	0	0

VII.—FEES FOR APPLICATIONS AND FOR ISSUE OF PROCESS.

XIX.—The fees payable under the Court-fees Act, 1870,¹ and rules issued under it for applications to and processes issued by Revenue Courts shall be levied on such applications to Registering Officers as are required to be in writing² and on processes issued by them.

[*Gazette of India*, 1913, Pt. II, p. 667.]

No. 488-B., dated the 17th March 1913.—The following rules made by the Rules Agent to the Governor-General in Central India, under section 69 of the Indian Registration Act (XVI of 1908), as applied¹ to the Cantonments of Mhow, Nimach, Nowgong and Sehore and to the Indore Residency Bazaars, the Civil Lines of Nowgong and to the Railway lands in Central India, referred to in the³ notifications of the Government of India in the Foreign Department, Nos. 261-I.B. and 262-I.B., dated the 10th February 1913, are hereby published as required by that section. * *

1. In these rules, unless there is something repugnant in the subject or context,—

“section” means a section of the Indian Registration Act, XVI of 1908.

“Form” means a form set out in the appendix to these rules.

2. The languages deemed to be commonly used in the said areas shall be English and Urdu.

3. The holidays to be observed in each Registration office shall be only those for the time being prescribed for all public offices.

4. The hours during which documents shall ordinarily be received for registration are from 10 A. M. to 4 P. M. daily, Sundays and holidays excepted.

5. Almirahs or suitable boxes, fitted with English locks, shall be provided in each Registration office for the safe custody of the office books, records and seal, which shall be therein kept; the key shall be in the custody of the head of the office for the time being. Each office shall also be supplied with an iron safe for the deposit of Wills and for such other purposes not inconsistent with rule as may seem fit to the Registrar, who shall retain the keys of the safe in his own custody.

¹ Applied by notification, No. 2365-I. B., dated the 14th November 1912. Printed Vol. I, p. 110.

² *E.g.*, applications for inspections and copies; applications for copies of reason for refusal to register.

³ Printed Vol. V, pp. 96 and 88.

6. The following books shall be kept in each Registration office :—

- (a) The registers and record prescribed by section 51.
- (b) The indexes prescribed by section 55 (Forms VII, VIII, IX).
- (c) Register of powers-of-attorney authenticated under section 33 (Form X).
- (d) Fee book.
- (e) Cash account book.
- (f) Minute book.
- (g) Book of receipt forms.
- (h) File book of all applications received and disposed of.

7. All documents presented for registration shall have reserved at foot of them, or on the reverse side, a blank space of not less size than one side of a half sheet of foolscap paper, on which to record registration endorsements, and no document on which such space has not been reserved shall be registered without the orders of the Inspector General in each case.

8. On the presentation of a document for registration, the Registering Officer shall forthwith, with his own hand, make on it an endorsement in Form I. He shall next examine it and ascertain—

- (1) whether it is duly stamped, *i.e.*, whether it is stamped with a stamp of the value and description required by law when the instrument was executed; and

- (2) whether under sections 28 and 29 it can be registered in his office.

If he considers the stamp used incorrect or insufficient, he shall proceed as prescribed in Rule 9.

If the document has been presented in the wrong office, he shall proceed as prescribed in Rule 10.

9. (1) If the Registering Officer considers that a document is not duly stamped, he shall suspend registration proceedings, impound the document, and forward it to the Collector of Stamp Duty, endorsing on the document the date of its being impounded. When proceedings are suspended under this rule, a note should be made in the Minute Book, and when the person who presented the document returns it, or causes it to be returned to the Registering Officer with the certificate of the Collector duly endorsed on it, he shall provided the time of presentation prescribed by or under sections 23 to 26 has not elapsed, resume proceedings from the stage at which he suspended them.

(2) If a document dutiable under the Court-fees Act (VII of 1870), be considered insufficiently stamped, it shall be returned to the party presenting it. The procedure to be followed in this case shall be that prescribed in Rule 12.

10. If a document is presented in the wrong office, an endorsement shall be made on it in Form XI and signed by the Registering Officer. It shall then be returned to the party presenting it, and an entry to this effect shall be made in the Minute Book.

11. For every document presented for registration, and not returned under Rule 10 or Rule 12, a receipt in Form XIV shall be forthwith given. The Registering Officer shall next examine the document, and ascertain whether or not it fulfils the requirements of law as to registration. If he finds the document correctly drafted, he shall levy fees as directed by Rule 46, and order a copy of it to be made in the appropriate register. If he finds it incorrectly prepared, he shall return the document for correction or amendment, as provided for in Rule 12, unless such correction or amendment appears impracticable, in which case registration shall be refused.

12. (1) In the following cases documents may be returned for amendment, correction or supply of omissions :—

- (a) If the document, not being in the language commonly used in the said areas, is not in a language understood by the Registering Officer, and is unaccompanied by a true translation and a true copy, as required by section 19.
- (b) If the document contains an interlineation, blank, erasure or alteration, which has not been attested with his signature or initials by the person executing the document, as required by section 20.
- (c) If the description of immoveable property given in the document is not sufficient for the identification of such property as required by section 21.

[NOTE.—It shall ordinarily be held a sufficient description of territorial division under the said section 21, if the full name of the village, of the tahsil and of the district in which the property is situate be stated in the document, or, if the property be situate in more than one village, tahsil or district, then the names of all such villages, tahsils, or districts.]

- (d) If the document contains a map or plan of which no copy or copies has or have been filed, as required by section 21, clause (c).

(2) In the above cases, prior to return, the document shall be endorsed as required by Form XII, and an entry shall be made in the Minute Book. This entry shall contain the names of the obligor and obligee, the date of execution of the document, its nature, the date of the presentation and of return, and the reason for the return, with the period allowed for the amendment or correction.

13. The Registering Officer shall personally, and not through his Muharir, enquire into the identity of persons not previously known to him who appear before him in connection with documents presented for registration, or the authentication of powers-of-attorney under section 33. He shall require identification in such cases by persons known to himself, or satisfy himself by the evidence of persons in public positions or of known respectability, such as Patels, Patwaris, Officers of the Courts, Pleaders, and the like.

14. (1) An oath shall ordinarily be administered under section 63 only when the Registering Officer doubts the truth of statements made by persons before him, but it shall be administered in every case in which fraud is suspected or alleged.

(2) The substance of statements made on oath shall be recorded, in the manner prescribed by section 63, in the Minute Book, and the fact of evidence having been so recorded shall be endorsed by the Registering Officer on the document according to Form II (b).

15. In cases in which it is necessary to enforce the appearance of executants or witnesses under sections 36 to 39, or to make visits or issue commissions under section 33, or to allow time for persons to appear without service on them of process, the Registering Officer shall record in the Minute Book the cause of the delay in completing registration, or refusing registration, as the case may be, with the date fixed for appearances or resumption of proceedings, and the serial number of the document.

16. Should default be made in presenting a document returned under Rule 12, or in appearing when time has been allowed under Rule 15, and it appears inadvisable to extend the order previously made in the matter, the Registering Officer may refuse registration.

17. The reasons for refusal to register, which shall be recorded in Book No. 2 are the following :—

- (a) *vide* Rule 9 (2) and Rules 11, 12, 16 and 25 :
- (b) that the document has not been presented by a person executing or claiming under it, or by his representative, or assign, or by an agent of any of them duly authorised by power-of-attorney executed and authenticated under section 33 (section 32) :
- (c) that the alleged representative, assign, or agent has failed to prove his status (section 34) :
- (d) that presentation of the document is time-barred under sections 23 to 26—*vide* Rule 33 :
- (e) that appearance of persons executing documents, or their representatives, assigns, or agents authorised under section 33, has not taken place within the time allowed by section 34—*vide* Rule 33 :

- (f) that execution is not admitted, or that the person by whom the document purports to be executed appears to be a minor, an idiot, or a lunatic, or that he is dead, and his representative or assign denies execution, or that the identity of persons has not been established to the satisfaction of the Registering Officer, or that the death of the person alleged to have executed a document, and who does not appear, has not been proved (section 35) :
- (g) that the document has not space left blank for entry of endorsement^s as required by Rule 7 :
- (h) that the document is not stamped in accordance with the provisions of the Indian Stamp Act (II of 1899),¹ or the Rules framed under that Act, and, having been impounded, has been returned by the Collector of Stamp Revenue, who has not, by his certificate made under clause (a) of section 40 of that Act, rendered the document admissible for registration :
- (i) that fees and costs of registration, having been demanded under section 80, have not been paid.

18. The record of the reasons shall be made in Book No. 2 at the time the refusal to register is decided on ; and on the document the words "Registration refused," with the date and the signature of the refusing officer and the title of his office, shall alone be endorsed. This endorsement shall be sealed.

19. Registration shall not be refused on the ground that any person executing or claiming under the document is unwilling that it shall be registered, or that want or failure of full consideration or denial of execution with free consent (as defined in section 14 of the Indian Contract Act, IX of 1872),¹ is pleaded by the obligor under the document, although he admits execution : Provided that the terms of the deed shall be clearly explained to the parties, and whenever any such plea as above indicated is raised or any objection is taken to the terms of the document, the fact is to be recorded by the Registering Officer in an endorsement in Form II (c). The case of refusal to sign endorsements is provided for in section 58.

20. When the parties mentioned in section 34 are present at the time of the presentation of a document for registration, and the enquiry directed by that section can there be made, the procedure under section 58 need not be delayed till the document has been copied under Rule 11, but the certificate under section 60 should not be endorsed till then. Endorsements made under section

¹ Applied by notification No. 2365-I.B., dated the 14th November 1912. Printed, Vol. I, p. 110.

58 shall be in Form II (a), (b), (c), (d), or (e) or Form III, as the case may require, and endorsements made under section 60 shall be in Form IV.

21. All endorsements made on documents shall at the time of their being made be copied into the margin of the page or pages of the book into which the document has been copied, and in successive order, and at foot of the last endorsement so copied the value of the stamp paper used for, or of the adhesive Court-fee stamp affixed to, the document shall be recorded. The amount of the ordinary, extraordinary and copying fees levied on the document by the Registering Officer shall be recorded below the value of the stamp paper or stamp ; and the Registering Officer shall sign the entry.

22. Errors, erasures, interlineations, etc., in the original document shall be copied in the Register Book *exactly* as they appear in the document. A note shall be made in the margin of the book explanatory of such errors, etc., and in the following manner :—

In the case of interlineations, additions or misspelling by a single mark × in ink over the defect, with a similar mark × and the word “sic” with the initials of the Registering Officer in the margin of the book. In the case of an erasure, by two marks × ×, one at each end of the erasure, with similar marks and the word “erasure” with the initials of the Registering Officer in the margin of the book.

23. The Registering Officer shall authenticate each copy made into a register by initialling it at the four corners. This is in every case to be done prior to the return of the document to the person who presented it or claims it ; and prior to so initialling, the Registering Officer shall examine the copy made, and should he find that any error has been made in copying, he shall cause the error to be corrected and affix to it his initials ; should an interlineation or erasure be necessary, he shall affix his initials to both ends of the same.

24. The entries made into the registers shall be serially numbered, and the numbering shall commence and terminate with the calendar year. Volumes of books shall be similarly numbered. At the end of each year, if the book in use be not completely filled, it shall not be necessary to open a new book, but a half sheet of foolscap paper shall be pasted into the book after the last entry made in the expired year, and on this shall be written the words—

Book No.—, Volume No.—of 18—.

[The next entry made will be Serial No. 1 of the year.]

25. Before registering a copy of a Court decree or order, the Registering Officer shall ascertain if it be properly certified, and is not disqualified for

registration for any of the reasons mentioned in Rule 17 which may apply to it. Such a copy shall not be considered properly certified unless it has a certificate at foot of it that it is a true copy of the document or part of the document, as the case may be, dated and signed with his official title by the officer whose duty it is to grant copies, and if he is authorised or required by law to use a seal, the certificate must be sealed (section 76, Indian Evidence Act, I of 1872).¹ If the document prove not to be a properly certified copy, registration shall be refused. The only endorsements that shall be made on certified copies of decrees or orders of Courts shall be the presentation endorsement (section 52), and the final certificate of registration (section 60) or the endorsement of refusal to register (section 71). Sections 34 and 35 do not apply to such copies.

26. After registration has been completed or refusal to register has taken place, the person who presented the document shall produce the receipt given to him for it, and the document shall then be returned to him. Should he, by endorsement made on the receipt, have authorised another person to receive the document, it shall, on delivery to the Registering Officer of the receipt so endorsed, be handed to such person. The date of the return of the document and the name of the person to whom delivered shall be endorsed on the receipt, which shall then be pasted on to the counterfoil in the receipt book. When returning a document to a person, the Registering Officer shall enquire from him the exact amount which the person who presented the document has paid as fees or costs for its registration, and ascertain whether the amount stated to have been paid corresponds with the entry in the Fee or Cash Account Book, and in the receipt; if it does not, he shall require immediate explanation from the Muharir.

27. Should a document remain unclaimed for one month from the date on which certificate of registration or refusal to register was recorded on it, it shall be entered in the "List of unclaimed documents" Form XIII. This list shall be conspicuously exposed to public view in the Registration Office. A document which has been entered in the list shall thereafter not be returned unless and until a fee for its safe custody, at the rate prescribed in the fee table, is paid by the person who presented it for registration, or by the person whom he may have authorised, under Rule 26, to claim it. For instructions relative to the eventual destruction of unclaimed documents, *vide* Rule 45.

28. (I) When under section 39 of the Specific Relief Act (I of 1877)¹ a Court sends to a Registering Officer copy of a decree directing cancellation of

¹ Applied to these Areas by notification No. 2365-I.B., dated the 14th November 1912. Printed, Vol. I, p. 110.

a registered document, the Registering Officer shall note the following particulars across the copy of the document in the book :—

- (a) Court of_____.
- (b) Suit No._____of 18 .
- (c) Plaintiff's name_____, defendant's name .
- (d) The words "By decree made in the above suit and dated_____ this document was ordered to be cancelled—*vide* letter from the Judge No._____, dated_____, filed as Serial No._____ of 18 , in the File Book."

(2) The Registering Officer shall then sign and date the entry so made noting below his signature the designation of his office.

(3) When a Court has, under section 31 of the same Act, ordered rectification of a registered document, and fresh registration is sought by the parties executing or claiming under such document, a note shall be written across the original entry in the book and be thus made :—

For copy of this document which has been rectified, *vide* Serial No._____
Volume_____, Book No._____for 19_____.

Date_____.

*Signature of Registering Officer,
Official designation.*

29. Every copy of a certificate or order received by a Registering Officer under section 89 shall be pasted into Book No. 1, and an endorsement in the following form shall be made on the margin of the page on which it is pasted *viz.* :—

This copy of a certificate [*or order*] granted under _____
(*the Act in question*) was received from _____(*the Officer or Court*)
and filed under section 89 of the Indian Registration Act, 1908, on the
_____day of_____19_____.

*Signature and official title
of the Registering Officer.*

30. (1) Copies prepared in compliance with section 65 or section 66 shall be written on whole sheets of foolscap paper.

(2) Postal charges for copies of documents made under section 65 or section 66 shall not be levied : the fees charged shall be held to cover all expenses, and the postage must be paid by the Registering Officer in service stamps.

31. The District Registrar shall give a receipt in Form XIV for each Will contained in a sealed cover which is deposited with him,

32. Fines for late presentation (section 24) and late appearance (section 34) shall be regulated by the scale given below. In calculating the time when the period begins to run, it must be borne in mind that the words "from the date" and "from the day" used in section 23 exclude from the period the date of the execution of the document, and the day on which the decree or order of the Court was made or became final, as the case may be.

Scale.

- (a) Where the delay does not exceed a month, a fine of twice the amount of the proper registration fee.
- (b) Where the delay exceeds one month, but does not exceed two months, a fine of four times the amount of the proper registration fee.
- (c) Where the delay exceeds two, but does not exceed three months, a fine of six times the amount of the proper registration fee.
- (d) Where the delay exceeds three, but does not exceed four months, a fine of ten times the amount of the proper registration fee.

33. (1) Applications lodged under section 24 or section 34 shall be filed in the File Book of applications [Rule 6 (h)]; and the purport of the orders passed shall be communicated to the applicant without unnecessary delay.

(2) The following particulars regarding such applications shall be entered from time to time in the Minute Book [Rule 6 (f)]:—

- (a) Date of application being lodged.
- (b) Date of communication of the Registrar's order to the applicant.

34. (1) Endorsements of authentication on powers-of-attorney, made under section 33, shall be made by the Registering Officer himself in Form V, clause (a), (b), or (c), as the case may require.

(2) A general but not a special power-of-attorney may have a clause added to it, in the presence of the Registering Officer, conferring on the attorney or agent the power to act for the principal under the Registration Act, and such additional clause shall then be authenticated by the Registering Officer.

35. (1) Section 57 permits any person to inspect Books Nos. 1 and 2 and the indexes belonging to Book No. 1, and to obtain copies of entries in those books. The second clause of the same section authorises the giving of copies of entries in Book No. 3 and in the index relating thereto to the executants only, or their agents, or, after the death of the executants, to any applicant; but it does not authorise the inspection of Book No. 3. In the case of Book No. 4 the privileges are also restricted to obtaining copies, and can only be exercised by persons executing or claiming under the document,

or their agents or representatives. These distinctions must be most carefully noted when applications for inspections or copies are received.

(2) All inspections shall be made in the presence of the Registering Officer. The law does not authorise the making of copies while inspecting books; any copy required must be duly applied for in writing. In no case shall Book No. 3 or Book No. 4 be put into the hands of any person for purposes of search; all searches necessary prior to grant of a copy of an entry in either of those books shall be made by the Registering Officer or his Muharir.

36. No one but a Muharir attached to the Registration Office shall be allowed to copy into or from the books or to prepare indexes or compile statistical returns from them :

Provided that the Registering Officer may by written order specially or generally authorise a particular copyist to make a copy or copies.

37. (1) All applications for inspection or copies shall be made in writing.

(2) On each application shall be entered the date of its receipt, the date on which it was complied with, and the mode of compliance, with the amount of fees paid in connection with it. It shall then be filed [*vide* Rule 6, clause (h)] and be given a serial number in the file.

(3) If any application is not complied with, the reasons for non-compliance should be endorsed on the application, which should be returned to the presenter. A copy of such reasons should be entered in the Minute Book [Rule 6(f)].

38. Receipts shall be given for all applications received and fees paid for copies, and a note shall be made on the receipt specifying the probable date on which the copy will be ready for delivery. The provisions of Rule 26 shall, *mutatis mutandis*, apply to receipts given under this rule.

39. Applications for copies of reasons for refusal to register shall be in writing. These copies shall be given immediately on receipt of the application, and the application shall be treated as prescribed in Rule 37 (2).

40. All Registering Officers granting copies shall certify and seal them in the manner described in Rule 25. This rule applies to all copies, of whatsoever description, which may be prepared in the Registering Office.

41. (1) Indexes Nos. I, II, III and IV shall be prepared in Forms VII, VIII, and IX, respectively.

(2) In the case of certified copies of decrees and orders of Courts, particulars of which fall to be entered in Index No. I or Index No. IV, the names of plaintiffs and defendants, appellants and respondents, petitioners and opposite parties, shall be the names recorded.

(3) Indexes shall be prepared alphabetically, and entries therein shall be made immediately the document has been copied, or the memorandum has been filed. The filling in of Index entries is not to be deferred pending completion of registration or refusal to register.

(4) The first letter of the name of the person, if a native of India, and of the surname in the case of Europeans, shall be the guide to the letter under which the entry is made.

42. Index forms will be supplied in loose sheets, and as they are filled in shall be tacked together; and at the end of each year, after careful examination to ascertain whether or not the sheets are in alphabetical order, they shall be bound in book form, and permanently retained in the Registration Office. Separate sheets of indexes shall not be used for each month; but when a sheet has had an entry made in it, entries coming under the same letter of the alphabet shall continue to be made on that sheet till it be filled, when a fresh sheet shall be added to it, and so on till the close of the year.

43. Books Nos. 1, 2, 3 and 4, Registers of Powers-of-Attorney and Minute Books shall be preserved in perpetuity.

44. (1) The books mentioned in clauses (d), (e), (g) and (h) of Rule 6 when filled in, and bearing a last date three years back, may, under the orders of the Registrar, but not otherwise, be destroyed in the month of January annually.

(2) Routine correspondence of an ordinary character, office copies of periodical returns and statements, satisfied indents, summonses served and commissions executed, charge reports and copies of contingent bills and vouchers, may, at the discretion of the Registrar, be ordered to be destroyed at intervals of two years.

(3) When the destruction of books, papers, etc., has been ordered under this rule, prior to such destruction being carried out, the Registrar shall prepare a list in Form XV, and after the destruction has taken place, he shall fill in the last column of the form and sign the list. The certificate of destruction shall then be filed in his office.

45. (1) When a document has been in the unclaimed list (Rule 27) for a period of 22 months, notice is to be given by letter (forwarded "service bearing") to both the persons who executed it and the person who presented it for registration. The date on which, and the names of the persons to whom such notice is sent, shall be endorsed on the document. This notice shall be in Form VI, and shall state that, in default of the document being claimed, and custody fees being paid within two months from date of notice, the document will be destroyed under section 85.

(2) If the document be not claimed, or custody fee be not paid, within the two months, the Registrar shall exercise his discretion and order the destruction or further retention of the document, as the case may require : Provided that in no case shall a document be kept in the unclaimed list for more than 30 months.

(3) When the destruction of an unclaimed document has been ordered, and prior to the destruction being carried out, a note shall be entered at foot of the copy of the document in the book in which it was registered, or the reasons for refusal to register it were recorded. This note shall be signed by the Registrar and be worded as follows :—

The document referred to above was destroyed before me on this _____ day of _____ 19____, it having been in the unclaimed list of this office, from the _____ day of _____ 19____ due notice of intended destruction under Rule 45, having been sent to _____, son of _____ and _____ son of _____, on the _____ day of _____.

*Signature and official title
of Registrar.*

46. (1) The fees leviable for the registration and copying of a document and the fee prescribed for copying the endorsements are payable on demand made by the Registering Officer. Such demand shall be made as soon as the Registering Officer admits the document to registration and is prepared to order it to be copied into the appropriate book under section 52.

(2) In calculating copying fees, a fraction of a folio shall be counted as a whole folio.

(3) Demand for fees on account of visits, or the issue of commissions, shall be made when application for such visit or commission is received.

47. (1) All fees paid shall be at once brought to account in the Fee Book in detail, distinguishing ordinary from extraordinary or other fees, and all moneys paid shall from time to time be entered in the receipts given for documents under these rules.

(2) The Registering Officer is held personally responsible that this rule is strictly attended to ; and he shall cause the entries in the Fee Book to be totalled daily, initialling the result after checking it.

48. (1) The cash received in the Office shall be daily remitted, with a chalan to the nearest treasury, and the chalan shall be filed when returned from the treasury. Should distance render daily remittances impossible, the collections may, with the sanction of the Inspector-General of Registration, be allowed to accumulate till the total in hand reaches Rs. 50, or the month

ends, whichever may first occur, and shall then be chalaned to the treasury. In such cases special provision must be made under the said sanction for the safe custody of the cash.

(2) It shall be discretional with the Inspector-General of Registration to require any Registering Officer who may not be able to make daily remittances to the treasury to furnish security under bond to such amount as may seem to him necessary for the cash which may come into the hands of the Registering Officer.

49. A copy of the fee table in English and the vernacular shall be pasted on to a board and be exposed to public view in a conspicuous place in the Registration Office, and the head of the office will be held responsible that the same is maintained in a legible condition.

Appendix.

FORM I.

Presentation Endorsement under Section 52 [Rule 8].

Presented between the hours of _____ and _____ (A.M., or P.M., as the case may be) on the _____ 19, in the office of the Registrar of _____ (or at the house of A, son of B, at _____), by C, son of D. Dated this _____ day of _____ 19 .

Signature and addition of C.

Signature and official title of
Registering Officer.

FORM II.

Endorsements on documents admitted to registration under section 58 [Rule 20].

* If no consideration actually passes, but the instrument is simply the renewal of an old one, this fact should be stated.

(a) Execution and receipt of consideration * (in full or in part, specifying the amount) admitted by A, son of _____ caste _____ resident of _____ who is personally known to the Registering Officer. Dated this _____ day of _____ 19 .

Signature and addition of A.

Signature and official title of
Registering Officer.

(b) Execution and receipt of consideration (in full or in part, specifying the amount) admitted by A, son of _____, caste _____, resident of _____, who was identified by B, son of _____ and by C, son of _____ (if oath was administered here write who were examined on oath, and that their statement

were recorded in the Minute Book—vide Rule 14), both of whom are personally known to the Registering Officer. Dated this _____ day of _____ 19 .

Signature and addition of B.

Signature and addition of A.

Signature and addition of C.

Signature and official title of
Registering Officer.

(c) Execution and receipt of consideration (*in full or in part, specifying the amount* admitted by A, son of _____, caste _____, resident of _____, Agent of B, son of _____, caste _____, of _____, under a power-of-attorney, dated _____ and authenticated by _____, who is personally known to the Registering Officer [*or if identified by witnesses, here enter as shown in Form II (b) above*]. Dated this _____ day of _____ 19 .

Signature and addition of A.

Signature and official title of
Registering Officer.

Signature and addition of
witnesses if any.

(d) Execution and receipt of consideration (*in full or in part, specifying the amount*) admitted by A, son of _____, caste _____, of _____, as representative (*or assign*) of B, son of _____, caste _____, of _____ deceased, who has proved his status by the evidence of C, son of _____, caste _____, and D, son of _____, caste _____, of _____, who were examined on oath, their statements being recorded in the Minute Book. Dated this _____ day of _____ 19 .

Signature and addition of A.

Signature and official title of
Registering Officer.

Signature and addition of the
witnesses C and D.

NOTE 1.—In cases in which the obligor receives the consideration in the presence of the Registering Officer, in Forms II (a), (b) and (c) for the words "execution and receipt of consideration!admitted by," substitute "execution admitted by and Rupees _____ paid [*or property (specifying what property) handed*] to _____ (*name and addition*) in the presence of the Registering Officer."

NOTE 2.—In case of refusal to sign an endorsement made under section 58 the Registering Officer should add to the endorsement a note as follows :—

"The aforesaid (*name and addition*) refused to sign the above endorsement."

(e) Execution admitted by A, son of B, caste _____, of _____, who is personally known to the Registering Officer [*or identified by (names and additions)*]. The said A [*alleges that he had received no consideration, or only a part of the consideration (specify*

part named) for the document, or that execution of the document was obtained from him by fraud, or in any other of the invalidating ways indicated in Rule 19, or takes the following objection to the terms of the document, viz., etc. (*In each case record a brief but clear abstract, the full statements made by all parties examined being recorded in the Minute Book.*)] Dated this _____ day of _____ 19 .

Signature and addition of A.

Signature and official title of
Registering Officer.

FORM III.

Endorsement on document admitted to registration under section 58, where a Commission has been issued under section 38 [Rule 20].

Execution and receipt of consideration (or as the case may be) admitted by A, son of _____ caste _____, of _____, but now in the _____ Jail under process of a Civil (or Criminal) Court [*or as the case may be*] on the _____ day of _____ 19 , as deposed to, to my satisfaction, by (*name and addition of Commissioner who examined the said A*). Dated this _____ day of _____ 19 .

Signature and addition of the
Commissioner.

Signature and official title of
Registering Officer.

FORM IV.

Endorsement of certificate of registration under section 60 [Rule 20].

Registered in Book No. _____, Volume _____, on page _____, (or pages _____ and _____) as Serial No. _____ of 19 _____, on this _____ day of _____ 19 .

Signature and official title of
Registering Officer.

Seal.

FORM V.

Endorsements on Powers-of-Attorney authenticated by a Registering Officer under section 33 [Rule 34].

(a) Executed in my presence on this _____ day of _____ 19 , by _____, son of _____ caste _____, of _____, who is personally known to me (or whose identity was proved by the evidence of _____, son of _____ and _____, son of _____), (*if oath was administered, here write that the parties were examined on oath, and that their statements were recorded in the Minute Book—vide Rule 14, and recorded as No. _____ of 19 .*)

Signature and official title of
Registering Officer.

Seal.

(b) Having visited and examined the principal (*name and addition*) at his (or her) residence at _____, I am satisfied that this power-of-attorney has been voluntarily

executed by him (or her), and I accordingly authenticate it under section 33 of the Indian Registration Act, 1908, and record it as No. _____, for 19____, on this _____ of _____ 19 .

Signature and official title of
Registering Officer.

Seal.

(c) From the report made by (name and addition), who was appointed Commissioner to enquire into the voluntary execution of this power-of-attorney by (name and addition), I am satisfied that it has been voluntarily executed by the said (name only), and I accordingly authenticate it under section 33 of the Indian Registration Act, 1908, and record it as No.— for 19—, on this _____ day of _____ 19 .

Signature and official title of
Registering Officer.

Seal.

FORM VI.

Notice of intended destruction of a document [Rule 45].

Notice is hereby given to you (name and addition of the person who executed the document or the person who presented it for registration, as the case may be) that unless you, within two months from the date of this notice, claim and pay custody fees for the (here briefly state the nature of the document), dated _____, executed by (name and addition) (or presented for registration by) (name and addition) and which has lain unclaimed in the (name of office) since the (date of entry in the unclaimed list), the said document will, on the expiration of the said two months, be destroyed under section 85 of the Indian Registration Act, 1908.

Date in writing and figures.

Signature of Registrar.

FORM VII.

Indexes Nos. I and IV [Rules 6 and 41].

- (1) Names and father's names of executants and claimants.
- (2) Trade profession or caste of the above.
- (3) Town, or village, tahsil and district in which the above resides.
- (4) Interest or liability under the documents or memoranda (vendor or vendee, mortgagor or mortgagee, plaintiff or defendant, and the like.)
- (5) Serial number given to, with the year, book, volume, and page of the entry of the documents.

FORM VIII.

Index No. II [Rule 6 and 41].

- (1) Name of the town or village and tashil in which the immoveable property is situated and if in a town, the name of the street if it has a name.
- (2) Name of the tashil and of the district.

(3) Nature of the document (*as lease, deed of sale, mortgage, and so on, as the case may be*) with a specification of the consideration as therein set forth.

(4) Serial number given to, with the year, book, volume, and page of the entry of, the document.

FORM IX.

Index No. III [Rules 6 and 41].

- (1) Name and father's name of executant of Will or authority to adopt.
- (2) Trade, Profession or caste of the above.
- (3) Town, or village, tahsil and district in which the above resides.
- (4) Date of execution, and whether the document is a Will or authority to adopt.
- (5) Names and father's names of executors and persons appointed thereunder.
- (6) Names and father's names of persons claiming under the document ; (*to be here recorded after the death of the testator or the donor of the authority to adopt, and not before*).
- (7) Trades, professions, or castes of persons entered in column 6.
- (8) Town, or village, tahsil and district in which each person entered in column 6 resides.
- (9) Serial number in, with number of volume and page of, the Register of Wills and authorities to adopt, in which the document has been registered.

FORM X.

Register of Powers-of-Attorney authenticated under section 33 [Rule 6].

Serial number in this register.	
Name and addition of person executing.	
Name and addition of attorney or agent appointed.	
Whether the executant is personally known to the authenticating officer, or if not, names and additions of persons by whom he was identified.	
Nature of the power " General or Special. "	
Date of authentication.	
Signature and official title of authenticating officer.	
Number of the receipt given for the fees paid, and their amount.	

Endorsement on return of document presented in a wrong office [Rule 10].

*Signature and official title of
Registering Officer.*

Endorsement on document returned for amendment [Rule 12].

Signature and official title of
Registering Officer.

List of unclaimed documents [Rule 27].

[illegible]

FORM XIV.

Receipt Forms [Rules 6, 11, 26, 31, 38 and 47].

Serial No. _____ . Office of the _____ , Serial No. _____ .

Date.	Fees paid.	To whom given.	Date, description, and value of document, or date and nature of application, or superscription on sealed cover received, or for which payment has been made.	Amount.	Initials of Registering Officer.	Date of return of this receipt and name of the person actually returning it.	Signature of party who returns the receipt on satisfaction of his claim under it.
Name and addition of recipient Receipt for what Initials of Registering officer.	Rs. A.P.			Rs. A.P.			

Date

Signature and official title of
Registering Officer.

FORM XV.

List of Books, etc., destroyed in the Office of the _____ of _____ [Rule 44].

BOOKS.		PAPERS.		By whose order destroyed.	Mode of destruction.	REMARKS.
Names of	Date of the last entry made in them.	General description.	For what years.			

I certify that the books and papers mentioned in the above list were destroyed in my presence on this _____ day of _____ at _____

Signature of the Registrar.

Indian Paper
Currency Act, 1910

Currency notes, other
than universal notes,
which are legal
tender.

No. 1539-I.B., dated the 18th July 1912.—In pursuance of section 15 of the Indian Paper Currency Act, 1910 (II of 1910), as applied to the Administered Areas in Central India, the Governor-General in Council is pleased to direct that currency notes of the Bombay and Cawnpore Circles of issue, as established for the time being under the Indian Paper Currency Act, 1910, shall be legal tender in the said areas, respectively, as noted below :

The Cantonments of Mhow, Nimach,
Agar, Guna, and Sehore, and the } The Bombay Circle.
Indore Residency Bazars.

The Cantonment and Civil Lines of }
Nowgong. } The Cawnpore Circle.

[*Gazette of India*, 1912, Pt. I, p. 769.]

Cantonments Act,
1910.
Schedule of bound-
aries, Nowgong
Cantonment.

No. 791-B., dated the 12th June 1908.—As amended by *No. 1153-B., dated the 26th August 1908.*—Not reprinted.

[*Gazette of India*, 1908, Pt. II, pages 965 and 1539.]

Appointment of
Cantonment Magis-
trate as Small Cause
Court Judge, Mhow.

No. 2582-I., dated the 31st July 1894.—In exercise of the power conferred by section 8 of the Cantonments Act (XIII of 1889)¹, as applied to the Cantonment of Mhow by the notification of the Government of India in the Foreign Department, No. 1375-I., dated 25th April 1890, the Governor-General in Council is pleased (1) to appoint the Cantonment Magistrate of Mhow for the time being to be the Judge of the Court of Small Causes in the Cantonment of Mhow, and (2) to declare that suits of which the value does not exceed five hundred rupees, and which are cognizable by a Court of Small Causes, shall be cognizable by him as such Judge.

[*Gazette of India*, 1894, Pt. I, p. 442.]

Ditto Nimach.

No. 4037-I., dated the 27th November 1893.—In exercise of the powers conferred by section 8 of the Cantonments Act (XIII of 1889)¹ as applied to the Cantonment of Nimach by the notification of the Government of India in the Foreign Department, No. 1376-I., dated the 25th April, 1890, the Governor-General in Council is pleased (1) to appoint the Cantonment Magistrate of Nimach for the time being to be Judge of the Court of Small Causes in the Cantonment of Nimach; and (2) to declare that all suits of which the value does not exceed Rs. 500 and which are cognizable by a Court of Small Causes shall be cognizable by him as such Judge.

[*Gazette of India*, 1893, Pt. I, p. 673.]

Ditto Nowgong.

No. 4822, dated the 12th July 1894.—In exercise of the powers conferred by section 8 of the Cantonments Act (XIII of 1889)¹ as applied to the Cantonment of Nowgong by the notification of the Government of India in the

¹ See now the Cantonments Act, 1910 (XV of 1910) as applied, Vol. I, p. 121.

Foreign Department, ¹ No. 5024-I., dated the 24th December, 1891, the Agent to the Governor-General in Central India hereby appoints the Cantonment Magistrate of Nowgong for the time being to be the Judge of the Court of Small Causes in the Cantonment of Nowgong.

[*Gazette of India*, 1894, Pt. II, p. 667.]

No. 2527-I., dated the 30th July 1885.—In exercise of the power conferred by section 21 of the Cantonments Act, 1880,¹ in the modified form in which that section is in force in the Cantonment of Mhow, under the notification of the Foreign Department, No. 32-I.J., dated the 27th January 1881, the Governor-General in Council is pleased to impose the following taxes in the Cantonment of Mhow :—

I.—PROPERTY-RATES.

² [A.—General Rates.

(1) A general rate of 10 per cent. per annum on the annual value of houses, buildings and lands situate outside the limits of the bazar : and

(2) a general rate of 7 per cent. per annum on the annual value of houses, buildings and lands situate within the limits of the bazar.

B.—Water-Rates.

(1) A water-rate of 7 per cent. per annum on the annual value of houses, buildings and lands situate outside the limits of the bazar ; or a water rate of twelve annas per thousand gallons upon the actual consumption of water as the Cantonment Committee, having regard to the quantity of water consumed in any houses or buildings or on any lands, and to other circumstances, may determine ; and

(2) a special water-rate on house attachments within the limits of the bazaar, namely :—

With one tap to every pipe—

For every $\frac{1}{8}$ " pipe or less	Rs. 12 per annum.
" " $\frac{3}{8}$ " " "	24 "
" " 1" " "	36 "

For every extra tap—

On $\frac{1}{8}$ " pipe or less	1 per annum.
" $\frac{3}{8}$ " " " "	3 "
" 1" " " "	9 "

Provided that—

(1) No property rate shall be leviable in respect of any buildings exclusively used for public worship or religious or charitable

¹ On Act III of 1880 being replaced in these Cantonments by Act XIII of 1889, notifications under the former were kept in force by section 2 (2) of the latter. Act XIII of 1889 having been superseded by Act XV of 1910, existing notifications are kept in force by the General Clauses Act, 1897, section 24.

Substituted by notification No. 3842-I., dated the 1st October, 1889. *Gazette of India*, 1889, Pt. I, p. 539.

purposes ; or in respect of any houses, buildings or lands belonging to Government, and used for Government purposes, or occupied by Government servants entitled as such to free quarters.

- (2) From the time when the said ¹[general rate] is first levied the Cantonment Magistrate shall cause the conservancy establishment to undertake for all houses, buildings and premises made liable to the said rate within the limits of bazaars and bustees the duties usually performed by halalkhors.

II.—OCTROI DUTIES.

Octroi duties, at the rates specified in the following schedule, upon all articles named in the said schedule, which are imported into, and sold within, the Cantonment :

Provided that no octroi duty shall be leviable on any article which is the property of Government. Duty shall be paid on goods the property in which is not vested in Government at the time of import,, but which, being imported with a view to the fulfilment of a Government contract or otherwise intended for the use of Government, will in the ordinary course of things become after importation the property of Government ; but a refund of the same may be subsequently obtained on compliance with the procedure laid down in the Mhow Cantonment Taxation Regulations.

SCHEDULE OF OCTROI DUTIES TO BE LEVIED IN THE MHOW CANTONMENT.

* * * * *

[*Gazette of India*, 1885, Pt. I, p. 414.]

Schedule of Octroi
duties in Mhow.

No. 186-B., dated the 1st February 1907.—In exercise of the powers conferred by section 17 (i) (b) of the Cantonments Act, 1889 (XIII of 1889),³ as applied to the Cantonment of Mhow, the Hon'ble the Agent to the Governor-General in Central India is pleased with the previous sanction of the Governor-General in Council to direct that the Schedule of Octroi duties hereto annexed shall be substituted for the schedule attached to the notification of the Government of India in the Foreign Department,⁴ No. 2527-I., dated the 30th July 1885, with effect from 1st April 1907.

Provided that the following articles shall pass duty free, namely :—

- (1) Machinery ;
- (2) Agricultural Instruments ;
- (3) Head loads of firewood, grass and vegetables ;
- (4) Cowdung cakes ;
- (5) The *bond fide* personal luggage of travellers ;
- (6) Goods on which the Octroi leviable amounts to less than one pie ; and
- (7) Second-hand articles for importer's personal use but not for trade.

¹ Substituted by notification No. 3842-I., dated the 1st October 1889. *Gazette of India*, 1889, Pt. I, p. 539.

² Cancelled by notification No. 186-B., dated the 1st February 1907, on this page.

³ See footnote 1 on p. 202 *supra*.

⁴ Printed p. 203 *supra*.

- ¹[(8) Salt.
(9) Opium.
(10) Excisable articles and the raw materials for their manufacture.
(11) Petroleum].

Revised Schedule of Octroi duties to be levied in the Mhow Cantonment.

No.	ARTICLES.	MHOW.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179-185, DATED 17TH SEPTEMBER 1903.		
		Rate per maund .	Rate per Rs. 100 worth of articles.	
	<i>I.—Articles of food and drink.</i>	Rs. A. P.	Rs. A. P.	
1	Betel-nut	0 5 0	3 2 0	<i>Ad valorem.</i>
2	Betel leaves	0 8 0	4 11 0	
3	Bran or bhusa	0 0 6	1 9 0	
4	Butter . . . . .	.....	2 0 0
5	Cotton seeds	0 0 6	3 2 0	
6	Chillies (green)	0 0 9	4 11 0	
7	Cocoanut with shell	0 3 0	4 11 0	
8	Cocoanut kernel (khopra)	0 6 0	3 0 0	
9	Dried fruit of sorts	0 15 0	4 11 0	
10	Dried dates or khariks	0 6 0	4 11 0	
11	Wet dates or Pindkhajur	0 3 9	4 11 0	
12	Grain of all sorts, not specified else- where in the schedule.	0 0 9	2 5 6	
13	Dry grass and kirbi	0 0 3	3 9 0	
14	Gram	0 1 3	3 2 0	
15	Gur and sugar guria	0 1 3	1 9 0	
16	Ghee	0 14 6	3 2 0	
17	Indian corn (bhutta)	0 0 3	3 2 0	
18	Mango chips and cocum amchoor	0 0 9	4 11 0	
19	Mango fruits and other fresh fruits	0 1 0	.....
20	***	**	**	
21	Mungphalee	0 2 7	4 11 0	
22	Ditto seed	0 3 9	4 11 0	
23	Oilcake	0 1 0	3 2 0	
24	Onions	0 0 9	4 11 0	
25	Potatoes including sooran, rataloo, yam and pindaloo.	0 1 6	4 11 0	
26	Rice and Randole	0 2 0	3 2 0	
27	Rice Bhujwa and Sahee	0 1 0	2 1 0	
28	Sugarcane	0 0 6	4 2 6	
29	Sugar of sorts { Indian { Foreign	0 7 6 0 7 6	4 11 0 4 11 0	

¹ Added by notification No. 1722-B., dated the 7th December 1907. *Gazette of India* 1907, Pt. II, p. 1778.

² Omitted by notification N C, 1363-B., dated the 10th September 1907. *Gazette of India*, 1907, Pt. II, p. 1381.

Revised Schedule of Octroi duties to be levied in the Mhow Cantonment---
contd.

No.	ARTICLES.	HOW.		REMARKS.					
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED 17TH SEPTEMBER 1903.							
		Rate per maund.	Rate per Rs. 100 worth of articles.						
		Rs.	A.	P.	Rs.	A.	P.		
I.—Articles of food and drink—contd.									
30	Tea . . . { Indian			3	2	0	<i>Ad valorem.</i> <i>Ditto.</i>	
	. . . { Foreign	0	1	0	3	2	0		
31	Vegetables including Arvi	0	1	0	2	8	0		
32	Wheat and flour of sorts	0	1	0	2	4	0		
II.—Animals for slaughter.									
1	Sheep and goat, each	0	0	6	0	15	0	<i>Ad valorem.</i> <i>Ditto.</i>	
2	Kid and lamb, each	0	0	3	1	9	0		
3	Buffaloe, each	0	4	0	0	13	4		
4	Bullock or cow, each	0	3	0	0	15	0		
5	Calf or heifer, each	0	1	0	1	4	0		
6	Fowls, chickens and eggs . . . . .	.....			1	9	0	
7	Pigs . . . . .	.....			1	9	0	
III.—Articles of fuel, lighting and washing.									
1	Charcoal, coke and coal	0	0	3	1	9	0	<i>Ad valorem.</i> <i>Ditto.</i>	
2	Oils (except kerosine)	0	8	0	4	0	0		
3	Firewood	0	0	2	4	2	8		
4	Kharee sajjee	0	2	0	3	2	0		
5	Soap, country . . . . .	.....			1	9	0	
6	Soap, foreign . . . . .	.....			1	9	0	
IV.—Building materials.									
1	Burnt bricks per 1,000	0	4	0	3	2	0	<i>Ad valorem.</i>	
2	Bamboos (dry) per 1,000	0	6	0	3	0	0		
3	Ballies, teak (per cart)	0	8	0	1	4	0		
4	Ballies, Arkot (per cart)	0	4	0	1	0	0		
5	Babool wood (per c. ft.)	0	0	3	1	0	9		
6	Lime, lime kanker and stone . . . . .	...			1	9	0	
7	Stone (per cart)	0	0	9	4	11	0		

Revised Schedule of Octroi duties to be levied in the Mhow Cantonment—
contd.

No.	ARTICLES.	MHOW.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179-185, DATED 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>IV.—Building materials—contd.</i>	Rs. A. P.	Rs. A. P.	
8	Stone slabs, Neemuch or Panna (per cart of 18 maunds).	0 2 0	2 0 0	
9	Stone, marble	1 9 0	<i>Ad valorem.</i>
10	Tiles per 1,000	0 1 6	4 11 0	
11	Teak, Bombay (per c. ft.)	0 1 0	3 2 0	
12	Snisham, sâl and other equally valu- able wood.	3 2 0	<i>Ad valorem.</i>
13	Thatching grass	3 2 0	<i>Ditto.</i>
	<i>V. — Drugs, gums, spices and perfumes.</i>			
1	Cloves	}	3 2 0	<i>Ad valorem.</i>
2	Chillies, dry			
3	Corriander seed			
4	Cardamom of size			
5	Do. seed			
6	Carraway seed			
7	Cinnamon			
8	Ginger, dry, Bombay			
9	Oil, perfumed, Indian			
10	Poppy, seed			
11	Pepper, black and white			
12	Sandal wood			
13	Do. do. (chips)			
14	Sulphur			
15	Spices of sorts			
16	Ujwan			
17	All other drugs, perfumes and spices			
	<i>VI.—Tobacco.</i>			
1	Tobacco, English or American (including cigarettes and cigars).	3 2 0	<i>Ad valorem.</i>
2	Tobacco, country	3 2 0	<i>Ditto.</i>

*Revised Schedule of Octroi duties to be levied in the Mhow Cantonment—
contd.*

No.	ARTICLES.	MHOW.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179--185, DATED 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>VII.—Piece goods and other textile fabrics and manufacturing articles of clothing and dress.</i>			
1	Bags (empty)	.....	1 0 0	<i>Ad valorem.</i>
2	Cotton piece goods of all manufac- ture—			
	(a) Indian . . . . .	.....	2 1 4	<i>Ditto.</i>
	(b) Foreign . . . . .	.....	2 1 4	<i>Ditto.</i>
3	Woollen and silken manufacture—			
	Indian . . . . .	.....	3 2 0	<i>Ditto.</i>
	Foreign . . . . .	.....	3 2 0	<i>Ditto.</i>
4	Gota (false)	.....	1 9 0	<i>Ditto.</i>
5	Gota (sucha)	.....	3 2 0	<i>Ditto.</i>
	<i>VIII.—Metals and articles of metal.</i>			
1	Aluminium utensils	.....	3 2 0	<i>Ad valorem.</i>
2	Copper and brass utensils (new)	.....	3 2 0	<i>Ditto.</i>
3	Ditto ditto (old)	.....	2 1 4	<i>Ditto.</i>
4	Iron (new)	.....	2 9 8	<i>Ditto.</i>
5	Do. (old)	.....	1 9 0	<i>Ditto.</i>
6	Articles made of iron and steel	.....	2 9 8	<i>Ditto.</i>
	<i>IX.—Miscellaneous.</i>			
1	Bangles, country	.....	3 2 0	<i>Ad valorem.</i>
2	Do. China glass	.....	3 2 0	<i>Ditto.</i>
3	Cotton with seeds or waste	.....	3 2 0	<i>Ditto.</i>
4	Cotton, cleaned	.....	3 2 0	<i>Ditto.</i>
5	Gulal	.....	3 2 0	<i>Ditto.</i>
6	Hides, raw, Cow (each)	0 0 3	.....	<i>Each.</i>
7	Do. do. Buffalo (each)	0 0 3	.....	<i>Do.</i>
8	Do. do. Sheep and goat (each)	0 0 1	.....	<i>Do.</i>
9	Hides, tanned, Cow { Indian	.....	3 2 0	<i>Ad valorem.</i>
	and Buffalo { Foreign	.....	3 2 0	<i>Ditto.</i>
10	Hides, tanned, sheep { Indian	.....	3 2 0	<i>Ditto.</i>
	and goats. { Foreign	.....	1 9 0	<i>Ditto.</i>

*Revised Schedule of Octroi duties to be levied in the Mhow Cantonment—
concl'd.*

No.	ARTICLES.	MHOW.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185. DATED 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>IX.—Miscellaneous—contd.</i>	Rs. A. P.	Rs. A. P.	
11	Hides, tanned, Mezi (large)	.....	3 2 0	<i>Ad valorem.</i>
12	Do. do. do. (small)	.....	3 2 0	<i>Ditto.</i>
13	Linseed	0 0 6	0 12 0	
14	Do. oil (boiled)	0 4 0	1 4 0	
15	Oil seeds	0 1 6	3 2 0	
16	Sora or saltpetre	.....	1 9 0	<i>Ad valorem</i>
17	Shoes and boots, English	.....	3 2 0	<i>Ditto.</i>
18	Do. do. country	.....	3 2 0	<i>Ditto.</i>
19	Parsees and Bohras goods and stores not hereinbefore specified and furni- ture of all description.	.....	3 2 0	<i>Ditto.</i>
20	All articles not specified in any of the above classes.	.....	3 2 0	<i>Ditto</i>

[*Gazette of India*, 1907, Pt. II, p. 292.]

No. 4358-I., dated the 22nd December 1893.—In exercise of the powers conferred by section 17, sub-section (I), of the Cantonments Act¹ (XIII of 1889), as applied to the Cantonment of Mhow by the notification of the Government of India in the Foreign Department, No. 1375-I., dated the 25th April 1890, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the octroi duties specified in the schedule to the notification of the Government of India in the Foreign Department, No. 2527-I., dated the 30th July 1885, as amended by subsequent notifications shall be levied upon all articles named in the said schedule which are imported into the Cantonment of Mhow for sale, consumption, or use therein.

[*Gazette of India*, 1893, Pt. I, p. 691.]

No. 3537, dated the 6th May 1895.—In exercise of the powers conferred by section 17, sub-section (I), of the Cantonments Act (XIII of 1889),¹ as applied to the Cantonment of Nimach by the notification of the Government of India in the Foreign Department, No. 1376-I., dated the 25th

Imposition of rates in
Nimach.

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied, Vol. I, p. 121.

² Printed *supra* p. 203.

April 1890, and of all other powers enabling him in this behalf, and with the previous sanction of the Governor-General in Council, the Governor-General's Agent in Central India hereby directs that the following tax shall be imposed in the Cantonment of Nimach, with effect from the 1st January, 1895, namely :—

Property Rates.

A consolidated rate of 3 per cent. per annum on the annual value of houses and buildings situated in the cantonment :

Provided that—

(1) No property-rate shall be leviable in respect of any buildings exclusively used for public worship or religious or charitable purposes ; or in respect of any houses or buildings belonging to Government and used for Government purposes or occupied by Government servants entitled as such to free quarters.

(2) From the time when the said property-rate is first levied, the Cantonment Committee shall undertake the conservancy of all houses and buildings made liable to the said rate within the limits of the Cantonment.

[*Gazette of India*, 1895, Pt. II, p. 703.]

Imposition of Octroi
duties in Nimach.

No. 236-B., dated the 6th February 1907.—In exercise of the powers conferred by section 17 (i) (b) of the Cantonments Act, 1889 ¹ (XIII of 1889)¹, as applied to the Cantonment of Nimach, and in supersession of the notification of the Government of India in the Foreign Department, No. 2618-I., dated the 24th June 1891, the Hon'ble the Agent to the Governor-General in Central India is pleased, with the previous sanction of the Governor-General in Council, to direct, with effect from the 1st April 1907, the levy of octroi duties at the rates specified in the schedule hereto annexed upon all articles named therein which are imported into the Nimach Cantonment for sale, consumption or use therein.

Provided that the following articles shall pass duty free, namely :—

- (1) Machinery ;
- (2) Agricultural implements ; and
- (3) Head-loads of fire-wood, grass and vegetables.
- ² [(4) Salt.
- (5) Opium.
- (6) Excisable articles and the raw materials for their manufacture.
- (7) Petroleum.]

¹ See footnote 1 on page 209 *supra*.

² Added by notification No. 1719-B., dated the 7th December 1907. *Gazette of India*, 1907, Pt. II, p. 1778.

Revised Schedule of Octroi duties to be levied in the Nimach Cantonment.

No.	ARTICLES.	NIMACH.						REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179-185, DATED THE 17TH SEPTEMBER 1908.						
		Rate per maund.			Rate per Rs. 100 worth of articles.			
		Rs.	A.	P.	Rs.	A.	P.	
	<i>I.—Articles of food and drink for Men and Animals.</i>							
1	Almonds	1	0	0	3	2	0	
2	Alubukhara	1	0	0	4	11	0	
3	Bedana	1	0	0	1	9	0	
4	Betel-leaves	0	12	0	4	11	0	
5	Betel-nuts	0	12	0	4	11	0	
6	Chillies, green	0	1	0	4	11	0	
7	Cocoanuts (without shell)	0	6	0	3	2	0	
8	Cocoanut kernel (khopra)	0	3	0	1	9	0	
9	Cocum amchur	1	0	0	4	0	0	
10	Coffee	0	12	0	4	11	0	
11	Cotton seeds	0	0	6	2	1	0	
12	Dried dates and kharricks, of sorts	0	8	0	4	11	0	
13	Dried fruit, of sorts	0	1	0	4	0	0	
14	Garlic	0	1	0	4	11	0	
15	Ghee	0	9	0	1	14	0	
16	Ginger, green	0	4	0	1	10	8	
17	Grain of all sorts, not specified in the schedule.	0	0	6	1	9	0	
18	Gram	0	1	0	3	2	0	
19	Grass, dry	0	0	3	3	14	6	
20	Grass, green	0	0	1	1	0	0	
21	Gulal	0	8	0	4	11	0	
22	Gur	0	2	0	3	2	0	
23	Haldi (turmeric)	0	2	0	3	2	0	
24	Honey	0	10	0	4	11	0	
25	Indian corn (bhutta)	0	0	6	3	2	0	
26	Kaju nuts	1	0	0	4	11	0	
27	Kirbis	0	0	3	1	9	0	
28	Methis	0	3	0	4	11	0	
29	Mangoe chip	0	3	0	4	11	0	
30	Mangoe fruits	1	1	0	4	11	0	
31	Mungphali	0	4	0	5	0	0	
32	Oilcake	0	1	0	3	2	0	
33	Onions	0	1	0	4	11	0	
34	Pind Khajur	0	4	0	4	11	0	
35	Rice (Randole)	0	3	0	3	2	0	
36	Rice (Bhujwa)	0	1	0	1	9	0	
37	Singhara (dry)	0	4	0	5	0	0	

Revised Schedule of Octroi duties to be levied in the Nimach Cantonment—
contd.

No.	ARTICLES.	NIMACH.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>I.—Articles of food and drink for Men and Animals— contd.</i>			
38	Singhára (wet)	0 2 0	4 0 0	
39	Sugar	0 6 0	3 12 0	
40	Sugarcandy	0 6 0	3 12 0	
41	Sugarcane	0 1 0	5 0 0	
42	Tamarind	0 1 0	4 11 0	
43	Tea (Indian or foreign) ^r . . . . .	.....	3 2 0	
44	Treacle	0 1 3	3 2 0	
45	Vegetable	0 1 0	1 9 0	
46	Wheat	0 1 6	3 2 0	
	<i>II.—Animals for slaughter.</i>			
1	Sheep and goat	0 1 0	...	Each.
2	Cattle for slaughter	0 4 0	.....	"
	<i>III.—Articles of Fuel Lighting and Washing.</i>			
1	Charcoal, coke and coal	0 0 3	3 2 0	
2	Cocoanut oil	0 8 0	3 13 6	
3	Firewood	0 0 3	4 11 0	
4	Soap, country	0 3 0	3 2 0	
5	Sajji, khar	0 2 0	3 2 0	
6	Tallow . . . . .	.....	0 4 0	
	<i>IV.—Building Material.</i>			
1	Babul wood	0 0 3	.....	Per c. ft.
2	Ballies, Arcot	0 4 0 (cart)	1 4 0	
3	Ballies Teak	0 8 0 (cart)	2 0 0	
4	Bamboo, dry	0 6 0 (1,000)	1 14 0	
5	Bamboo, green	0 2 0 (1,000)	3 0 0	
6	Burnt bricks (Bazar size)	0 2 0 (1,000)	4 0 0	

*Revised Schedule of Octroi duties to be levied in the Nimach Cantonment—
contd.*

No.	ARTICLES.	NIMACH.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179-185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>IV.—Building Material—contd.</i>	Rs. A. P.	Rs. A. P.	Not imported.
7	Burnt bricks (Government size)	0 4 0 (1,000)	3 ...	
8	Kunkar, for road metalling	0 1 0 (cart)	3 2 0	
9	Kunkar, for whitewashing	0 4 0 (cart)	4 0 0	
10	Kunkar for mortar	0 2 0 (cart)	2 0 0	
11	Stone rubble	0 1 0	4 11 0	
12	Teak, Bombay	0 1 0 (c. ft.)	1 4 0	
13	Tiles	0 2 0 (1,000)	4 11 0	
	<i>V.—Drugs, Gums, Spices and Perfumes.</i>			
1	Asafoetida	0 2 0	4 11 0	
2	Alum	0 6 0	3 1 0	
3	Banafsha	0 15 0	4 11 0	
4	Peheadá	0 2 0	1 9 0	
5	Carraway seed	0 8 0	3 2 0	
6	Camphor	2 8 0	1 10 6	
7	Cardamoms, of sizes	6 0 0	3 0 0	
8	Chillies, dry	0 6 0	3 12 0	
9	Chiretta	0 8 0	.....
10	Chhabila	0 2 0	4 11 0	
11	Chapri	4 11 0	4 11 0	
12	Cinnamon	1 0 0	4 0 0	
13	Cloves	1 0 0	4 0 0	
14	Corriander seed	0 4 0	3 2 0	
15	Ginger, dry, Bombay	1 0 0	4 10 6	
16	Gum	1 0 0	4 11 0	
17	Hunday, all sorts	0 6 0	3 2 0	
18	Jowatry	3 12 0	4 11 0	
19	Kaiphal	0 4 0	5 0 0	
20	Kálá Musli	2 8 0	3 2 0	
21	Kásni	0 4 0	4 0 0	
22	Khas (grass)	0 5 0	3 2 0	
23	Loban (incense)	1 14 0	4 11 0	
24	Majuphal	2 0 0	5 0 0	
25	Muslin (white)	2 8 0	3 6 0	

*Revised Schedule of Octroi duties to be levied in the Nimach Cantonment—
contd.*

No.	ARTICLES.	NIMACH.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>V.—Drugs, Gums, Spices and Perfumes—contd.</i>			
26	Nagarmotha	0 8 0	3 2 0	
27	Nasphal	0 8 0	3 2 0	
28	Nutmeg	1 14 0	3 9 0	
29	Oils, perfumed . . . . .	.....	3 2 0	
30	Pepper, black	1 2 0	4 8 0	
31	Poppy seed	0 2 0	3 2 0	
32	Saffron . . . . .	.....	2 2 0	
33	Shahjira	1 2 9	4 11 0	
34	Salam misri	5 0 0	4 11 0	
35	Sanchor	0 3 0	3 2 0	
36	Sandal chips	0 2 0	3 2 0	
37	Sandal wood	0 8 0	4 11 0	
38	Sohágá	0 8 0	3 2 0	
39	Sulphur	0 6 0	4 11 0	
40	Sonamuki	0 8 0	3 2 0	
41	Suttawan	1 0 0	4 11 0	
42	Ajwain	0 2 0	1 9 0	
43	Unab (Jujube)	1 0 0	4 11 0	
44	Upleta	0 7 6	4 11 0	
	<i>VI.—Tobacco.</i>			
1	Tobacco, country	1 0 0	3 2 0	
2	Ditto, 2nd sort	0 4 0	3 2 0	
3	Ditto, 3rd sort	0 3 0	3 2 0	
4	Ditto, English	2 0 0	3 2 0	
	<i>VIII—Piece-goods and other textile fabrics and manufactured articles of clothing.</i>			
1	Bags, empty . . . . .	.....	1 9 0	
2	Cotton piece-goods of all manufacture	.....	1 9 0	

Revised Schedule of Octroi duties to be levied in the Nimach Cantonment—
contd.

No.	ARTICLES.	NIMACH.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>VII.—Piece-goods and other textile fabrics and manufactured articles of clothing.—contd.</i>			
3	Gota (false) . . . . .	.....	1 9 0	
4	Gota Khurá . . . . .	.....	3 2 0	
5	Tatpatti . . . . .	.....	1 9 0	
6	Woollen and silken goods . . . . .	.....	3 2 0	
	<i>VIII.—Metals and Articles of Metal.</i>			
1	Articles made of iron	0 4 0	5 0 0	
2	Copper and brass utensils (new)	1 0 0	3 2 0	
3	Ditto ditto (old)	0 8 0	1 9 0	
4	Iron, new . . . . .	.....	1 9 0	
4A	Iron, old . . . . .	.....	0 12 6	
5	Steel and articles made of steel	0 4 0	4 0 0	
	<i>IX.—Miscellaneous.</i>			
1	Bangles, country	0 12 0	4 11 0	
2	Bees wax	0 10 0	4 11 0	
3	Cane	0 4 0	3 2 0	
4	Cotton, cleaned	0 12 0	4 11 0	
5	Cotton, with seed	0 2 6	3 2 0	
6	Gunpowder, country	0 12 0	5 8 0	
7	Hempen rope	0 2 0	1 4 0	
8	Hides, raw (cow)	0 2 0	2 5 0	
9	Hides, tanned (cow)	0 4 0	2 12 0	
10	Hides, raw (sheep)	0 6 0	3 2 0	
11	Hides, tanned (sheep)	0 2 0	5 0 0	
12	Indigo	5 0 0	.....	Not imported Ditto.
13	Ivory	0 4 0	.....
14	Katha kusumba	1 1 0	5 0 0	
15	Linseed	0 3 0	4 11 0	
16	Linseed oil (boiled)	0 6 0	3 12 0	
17	Meifits	0 8 0	4 11 0	
18	Mehndi	0 5 0	4 11 0	

*Revised Schedule of Octroi duties to be levied in the Nimach Cantonment—
concl'd.*

No.	ARTICLES.	NIMACH.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>IX—Miscellaneous—contd.</i>	Rs. A. P.	Rs. A. P.	
19	Munga (khara) . . . . .	.....	3 2 0	
20	Munga, false . . . . .	.....	1 9 0	
21	Oil seeds	0 2 0	3 2 0	
22	Parsis and Bohras' goods and stores, not hereinbefore specified, and furni- ture of all descriptions . . . . .	.....	1 9 0	
23	Patang . . . . .	.....	.....	Not imported.
24	Shoes, country and English . . . . .	.....	3 2 0	
25	Tape, cotton	1 0 0	3 2 0	
26	Twine, of sorts	0 4 0	3 2 0	

[*Gazette of India*, 1907, Pt. II, p. 295.]

Imposition of rates
in Nowgong.

No. 50-B., dated the 11th January 1907.—In exercise of the power conferred by section 17, sub-section (1) of the Cantonment Act, 1889 (XIII of 1889)¹, as applied to the Cantonment of Nowgong by the notification of the Government of India in the Foreign Department, No. 5024-I., dated the 24th December 1891, and of all other powers enabling him in this behalf, and with the previous sanction of the Governor-General in Council, the Governor-General's Agent in Central India hereby directs that the following tax shall be imposed in the Cantonment of Nowgong, with effect from the 1st April, 1907.

PROPERTY RATES.

1. A general rate of 10 per cent. per annum on the rateable value of houses, buildings and lands situate outside the limits of any bazar.

2. A general rate of 7 per cent. per annum on the rateable value of houses, buildings and lands situate within the limits of any bazar.

Provided that—

(1) No property rate shall be leviable in respect of—

(a) any buildings exclusively occupied for public worship or religious or charitable purposes, or

The City of Bombay
Municipal Act, 1888,
section 143.

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, p. 121.

- (b) any houses, buildings or lands belonging to Government and used for Government purposes, or occupied by Government servants entitled as such to free quarters.

The following buildings shall not be deemed to be buildings exclusively occupied for public worship or for charitable purposes within the meaning of clause (a), namely :—

- (c) buildings in which any trade or business is carried on, and
(d) buildings in respect of which rent is derived, whether such rent is or is not applied exclusively to religious or charitable purposes.

(2) From the time the said property-rate is first levied, the Cantonment Authority shall undertake the conservancy of all houses and buildings made liable to the said rate within the limits of the Cantonment.

The notifications Nos. 3047 and 3048, dated the 26th March 1897, authorising the imposition of a latrine tax in the Nowgong Cantonment are hereby cancelled.

[*Gazette of India*, 1907, Pt. II, p. 111.]

No. 4160-I., dated the 25th October 1889.—In exercise of the power conferred by section 21 of the Cantonments Act (III of 1880)¹ in the modified form in which that section is in force in the Cantonment of Nowgong under the notification of the Foreign Department, No. 34-I.J., dated the 27th January 1881, the Governor-General in Council is pleased to impose the following octroi duties in the Cantonment of Nowgong, and with effect from the 1st November 1889, namely :—

Imposition of Octroi duties in Nowgong.

Octroi duties, at the rates specified in the following schedule, shall be levied upon all articles named in the said schedule which are imported into, and sold within, the cantonment :

Provided that no octroi duty shall be leviable on any article which is the property of Government. Duty shall be paid on goods, the property in which is not vested in Government at the time of import, but which being imported with a view to the fulfilment of a Government contract, or otherwise intended for the use of Government, will, in the ordinary course of things, become after importation the property of Government, but a refund of the same may be subsequently obtained.

Schedule of Octroi duties to be levied in the Nowgong Cantonment.

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[*Gazette of India*, 1889, Pt. I, p. 593.]

¹ See footnote 1 on p. 203 *supra*.

² Cancelled by notification No. 237-B., dated the 6th February 1907, printed next page.

Schedule of Octroi
duties in Nowgong.

No. 237-B., dated the 6th February 1907.—In exercise of the powers conferred by section 17 (i) (b) of the Cantonments Act, 1889 (XIII of 1889)¹, as applied to the Cantonment of Nowgong, the Hon'ble the Agent to the Governor-General in Central India is pleased, with the previous sanction of the Governor-General in Council, to direct that the schedule of Octroi duties hereto annexed shall be substituted for the schedule attached to the notification of the Government of India in the Foreign Department, No. 4160-I, dated the 25th October 1889, as amended by the like notification No. 1256-I, dated the 19th March 1891, with effect from 1st April 1907 :

Provided that the following articles shall pass duty free, namely :—

- (1) Machinery ;
- (2) Agricultural implements ;
- (3) Head-loads of firewood, grass and vegetables ;
- (4) The *bond fide* personal luggage of travellers ;
- (5) Goods in which the Octroi leviable amounts to less than half pie (Nowgong); and
- (6) Second-hand articles for importer's personal use but not for trade.
- ²[(7) Salt ;
- (8) Opium ;
- (9) Excisable articles and the raw materials for their manufacture ;
- (10) Petroleum].

Revised Schedule of Octroi duties to be levied in the Nowgong Cantonment.

No.	ARTICLES.	NOWGONG.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>I.—Articles of food and drink.</i>	Rs. A. P.	Rs. A. P.	
1	Betel-nut . . . . .	.....	3 2 0	
2	Betel-leaves . . . . .	.....	4 11 0	

¹ See footnote 1 on p. 216 *supra*.

² Added by notification No. 1725-B., dated the 7th December 1907. *Gazette of India*, 1907, Pt. II, p. 1779.

Revised Schedule of Octroi duties to be levied in the Nowgong Cantonment—
contd.

No.	ARTICLES.	NOWGONG.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>I.—Articles of food and drink—contd.</i>			
3	Bhusa . . . . .	....	1 9 0	
4	Butter . . . . .	....	2 0 0	
5	Cotton seeds . . . . .	....	3 2 0	
6	Chillies (green) . . . . .	....	4 11 0	
7	Cocoanut with shell . . . . .	....	4 11 0	
8	Do. kernel . . . . .	....	3 0 0	
9	Dried fruits of sorts . . . . .	....	4 11 0	
10	Do. dates or khariks . . . . .	....	4 11 0	
11	Wet dates, pindkhajur . . . . .	....	4 11 0	
12	Grain of all sorts including bran not specified in the schedule.	....	2 5 6	
13	Dry grass and kerbi . . . . .	....	3 9 0	
14	Gram . . . . .	....	2 14 0	
15	Gur and sugar guria . . . . .	....	1 9 0	
16	Ghee . . . . .	....	3 0 0	
17	Indian corn . . . . .	....	3 2 0	
18	Mangoe chip and cocum amchur . . . . .	....	4 11 0	
19	Do. fruit and other fresh fruit	0 1 0	.....
20	Mungphali . . . . .	....	4 11 0	
21	Do. seed . . . . .	....	4 11 0	
22	Oil cake . . . . .	....	3 8 3	
23	Onions . . . . .	....	4 11 0	
24	Potatoes including sooran, rataloo, yam and pindaloo.	....	4 11 0	
25	Rice and randole . . . . .	....	3 2 0	
26	Do. Bhujwa . . . . .	....	2 1 0	
27	Sugarcane . . . . .	....	4 2 6	
28	Sugar of sorts { Indian { Foreign . . . . .	.... ....	3 2 0 3 2 0	
29	Tea { Indian { Foreign . . . . .	.... ....	1 9 0 1 9 0	
30	Vegetables including arvi . . . . .	....	2 8 0	
31	Wheat and flour of sorts . . . . .	....	2 4 0	
32	Fowls, chickens and eggs . . . . .	....	1 9 0	

Revised Schedule of Octroi duties to be levied in the Nowgong Cantonment—
contd.

No.	ARTICLES.	NOWGONG.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>II.—Animals for slaughter.</i>			
1	Sheep and goat, each . . . . .	.....	0 15 0	
2	Kid and Lamb . . . . .	.....	1 9 0	
3	Buffalo, each . . . . .	.....	0 13 4	
4	Bullock or cow, each . . . . .	.....	0 15 0	
5	Calf or heifer . . . . .	.....	1 4 0	
6	Pigs . . . . .	.....	1 9 0	
	<i>III.—Articles of fuel lighting and washing.</i>			
1	Charcoal, coke and coal . . . . .	.....	1 9 0	
2	Oils (except kerosine) . . . . .	.....	2 8 0	
3	Firewood . . . . .	.....	4 2 8	
4	Khari sajji . . . . .	.....	3 2 0	
5	Soap (country or foreign) . . . . .	.....	1 9 0	
	<i>IV.—Building materials.</i>			
1	Burnt bricks, per 1,000 . . . . .	.....	3 2 0	
2	Bamboos (dry), per 1,000 . . . . .	.....	3 0 0	
3	Ballies, teak (per cart) . . . . .	.....	1 4 0	
4	Do., Arcot (per cart) . . . . .	.....	1 0 0	
5	Babool wood, per c. ft. . . . .	.....	1 0 9	
6	Lime, lime-kankar and stone . . . . .	.....	1 9 0	
7	Stone (per cart) . . . . .	.....	4 11 0	
8	Do. slabs (Neemuch) or Panna, per cart. . . . .	.....	2 0 0	
9	Do. marble . . . . .	.....	1 9 0	
10	Tiles, per 1,000 . . . . .	.....	4 11 0	
11	Teak, Bombay, per c. ft. . . . .	.....	3 2 0	
12	Shisham, sāl and other equally valu- able wood. . . . .	.....	3 2 0	
13	Thatching grass . . . . .	.....	3 2 0	

*Revised Schedule of Octroi duties to be levied in the Nowgong Cantonment—
contd.*

No.	ARTICLES.	NOWGONG.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 170—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
		Rs. A. P.	Rs. A. P.	
	<i>V.—Drugs, gums, spices and perfumes.</i>			
1	Cloves . . . . .	.....	1 9 0	
2	Chillies, dry . . . . .	.....	1 9 0	
3	Coriander seed . . . . .	.....	1 9 0	
4	Cardamum of size . . . . .	.....	1 9 0	
5	Ditto large or seed . . . . .	.....	{ 1 9 0	
6	Caraway seed . . . . .	.....	.....
7	Cinnamon . . . . .	.....	1 9 0	
8	Ginger, dry, Bombay . . . . .	.....	1 9 0	
9	Oil, perfumed, Indian . . . . .	.....	{ 1 9 0	
10	Poppy seed . . . . .	.....	.....
11	Pepper, black and white . . . . .	.....	{ 1 9 0	
12	Sandal wood . . . . .	.....	.....
13	Ditto chips . . . . .	.....	1 9 0	
14	Sulphur . . . . .	.....	1 9 0	
15	Spices of sorts . . . . .	.....	1 9 0	
16	Ujwain . . . . .	.....	1 9 0	
17	All other drugs, perfumes and spices . . . . .	.....	1 9 0	
	<i>VI.—Tobacco.</i>			
1	Tobacco, English or American . . . . .	....	3 2 0	
2	Do. country . . . . .	.....	3 2 0	
	<i>VII.—Piece goods and other textile fabrics manufacturing articles.</i>			
1	Bags, empty . . . . .	.....	1 9 0	
2	Cotton piece-goods and all { Indian . . . . .	.....	1 9 0	
	manufacture. { Foreign . . . . .	.....	1 9 0	
3	Woollen and silk goods { Indian . . . . .	.....	1 9 0	
	{ Foreign . . . . .	.....	1 9 0	
4	Gota, false . . . . .	.....	1 9 0	
5	Do. sucha . . . . .	.....	1 9 0	

*Revised Schedule of Octroi duties to be levied in the Nowgong Cantonment—
concl'd.*

No.	ARTICLES.	NOWGONG.		REMARKS.
		RATES PROPOSED IN ACCORDANCE WITH HOME DEPARTMENT RESOLU- TION No. 179—185, DATED THE 17TH SEPTEMBER 1903.		
		Rate per maund.	Rate per Rs. 100 worth of articles.	
	<i>VIII.—Metals and articles of metal.</i>	Rs. A. P.	Rs. A. P.	
1	Copper and brass utensils . . . . .	.....	3 2 0	
2	Ditto ditto (new) . . . . .	.....	3 2 0	
3	Ditto ditto (old) . . . . .	.....	3 2 0	
4	Iron (new) . . . . .	.....	3 2 0	
5	Articles made of iron and steel and all metals including gold and silver.	.....	3 2 0	
	<i>IX.—Miscellaneous.</i>			
1	Bangles, country . . . . .	.....	3 2 0	
2	Do. china glass . . . . .	.....	3 2 0	
3	Cotton with seeds or waste . . . . .	.....	4 11 0	
4	Cotton, cleaned . . . . .	.....	4 11 0	
5	Gulal . . . . .	.....	4 11 0	
6	Hides, raw, cow (each) . . . . .	.....	3 2 0	
7	Do. buffalo (each) . . . . .	.....	3 2 0	
8	Do. sheep and goat . . . . .	.....	3 2 0	
9	Do. tanned (cow and { Indian buffaloe). { Foreign . . . . .	.....	3 2 0	
10	Do. sheep and goat { Indian { Foreign . . . . .	.....	3 2 0	
11	Do. tanned, mesi, large . . . . .	.....	3 2 0	
12	Do. ditto small . . . . .	.....	3 2 0	
13	Linseed . . . . .	.....	3 2 0	
14	Do. oil . . . . .	.....	1 4 0	
15	Oil seeds . . . . .	.....	3 2 0	
16	Sora or saltpetre . . . . .	.....	1 9 0	
17	Shoes and boots, English . . . . .	.....	1 9 0	
18	Ditto, country . . . . .	.....	3 2 0	
19	Parsis and Bohras goods and stores not hereinbefore specified and furni- ture of all descriptions.	.....	1 9 0	
20	All articles not specified in any of the above classes.	.....	3 2 0	

[*Gazette of India*, 1907, Pt. II, p. 298.]

¹ Added by notification No. 1725-B., dated the 7th December 1907. *Gazette of India*, 1907, Pt. II, p. 1779.

No. 4359-I., dated the 22nd December 1893.—In exercise of the powers conferred by section 17, sub-section (1), of the Cantonments Act (XIII of 1889)¹ as applied to the Cantonment of Nowgong by the notification of the Government of India in the Foreign Department, No. 5024-I., dated the 24th December 1891, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the octroi duties specified in the schedule to the notification of the Government of India in the Foreign Department,² No. 4160-I., dated the 25th October 1889, as amended by subsequent notifications, shall be levied upon all articles named in the said schedule, which are imported into the Cantonment of Nowgong for sale, consumption, or use therein.

Octroi to be levied on all scheduled articles imported into Nowgong for sale consumption or use.

[*Gazette of India*, 1893, Pt. I, p. 691.]

No. 3257-I.A., dated the 8th December 1898.—In exercise of the powers conferred by section 20, sub-section (1), of the Cantonments Act, 1889, XIII of 1889)¹, as applied to the Cantonments of Mhow, Neemuch and Nowgong, respectively, by the notifications of the Government of India in the Foreign Department, Nos. 1375-I. and 1376-I., dated the 25th April 1890, and No. 5024-I., dated the 24th December 1891, the Governor-General in Council is pleased to exempt from octroi duty green fodder brought into the said Cantonments for the exclusive and direct use of any Native Silahdar Cavalry regiment.

Exemption of green fodder for Silahdar Cavalry from octroi duty in Mhow, Nimach and Nowgong.

[*Gazette of India*, 1898, Pt. I, p. 1170.]

No. 1542-I.B., dated the 9th June 1899.—In exercise of the power conferred by section 17, sub-section (1), clause (b), of the Cantonments Act, 1889 (XIII of 1889),¹ as applied to the Cantonment of Mhow by the notification of the Government of India in the Foreign Department, No. 1375-I., dated the 25th April 1890, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to direct that the payment of the octroi duties leviable in the said Cantonment may be commuted in accordance with the following rule, namely :

Commutation of Octroi duties in Mhow.

Any Military or Civil Officer of Government or of the Railway residing in the Cantonment of Mhow whose pay is not less than Rs. 200 a month may commute the octroi duties payable on parcels, brought by post or railway, which are intended only for his *bonâ fide* personal use or for that of his

¹ See now the Cantonments Act, 1910 (XV of 1910), as applied. Vol. I, p. 121

² Printed *supra* p. 217.

family residing with him, for¹ [a quarterly payment at proportionate rates]
on the following scale :—

	Rs.
General Officers and Civil Officers whose pay exceeds Rs. 1,500 a month.	15 a year.
Colonels and Lieutenant-Colonels and Civil Officers whose pay exceeds Rs. 900 and does not exceed Rs. 1,500 a month.	12 „
Majors and Civil Officers whose pay exceeds Rs. 500 and does not exceed Rs. 900 a month.	10 „
Captains and Civil Officers whose pay exceeds Rs. 300 and does not exceed Rs. 500 a month.	8 „
Lieutenants and 2nd-Lieutenants and Civil Officers whose pay exceeds Rs. 200, but does not exceed Rs. 300 a month.	6 „

[*Gazette of India*, 1899, Pt. I, p. 456.]

Commutation of
Octroi duties in
Nimach.

No. 2113-I.B., dated the 25th May 1906.—In exercise of the powers conferred by section 17, sub-section (1), clause (b), of the Cantonments Act, 1889 (XIII of 1889)², as applied to the Cantonment of Nimach by the notification of the Government of India in the Foreign Department, No. 1376-I., dated the 25th April 1890, the Governor-General in Council is pleased to direct that the payment of the Octroi duties leviable in the said Cantonment may be commuted in accordance with the following rule, namely :—

Any Military or Civil Officer or servant of Government or of the Railway residing in the Cantonment of Nimach whose pay is not less than [Rs. 200]³ a month, may commute the Octroi duties payable on parcels, brought by post or railway, which are intended only for his *bona fide* personal use or for that of his family residing with him, for⁴ [a quarterly, half-yearly or yearly payment, at proportionate rates] on the following scale :

	Rs.
General Officers and Civil Officers whose pay exceeds Rs. 1,500 a month.	15 a year.
Colonels and Lieutenant-Colonels and Civil Officers whose pay exceeds Rs. 900 and does not exceed Rs. 1,500 a month.	12 „
Majors and Civil Officers whose pay exceeds Rs. 500 and does not exceed Rs. 900 a month.	10 „
Captains and Civil Officers whose pay exceeds Rs. 300 and does not exceed Rs. 500 a month.	8 „
Lieutenants and 2nd Lieutenants and Civil Officers whose pay exceeds Rs. 200, but does not exceed Rs. 300 a month.	6 „

[*Gazette of India*, 1906, Pt. I, p. 348.]

¹ Substituted by notification No. 380-B., dated the 1st March 1911. *Gazette of India*, 1911, Pt. II, p. 366.

² See footnote 1 on p. 223 *supra*.

³ Substituted by notification No. 1665-G., dated the 21st July 1909. *Gazette of India*, 1909, Pt. I, p. 593.

⁴ Substituted by notification No. 962-B., dated the 29th July 1910. *Gazette of India*, 1910, Pt. II, p. 1192.

No. 1660-G., dated the 21st July 1909.—In exercise of the powers conferred by section 17, sub-section (I), clause (b), of the Cantonments Act, 1889 (XIII of 1889)¹, as applied to the Cantonment of Nowgong by the notification of the Government of India in the Foreign Department, No. 5024-I., dated the 24th December 1891, the Governor-General in Council is pleased to direct that the payment of the octroi duties leviable in the said Cantonment may be commuted in accordance with the following rule, namely :—

Any Military or Civil Officer or servant of Government or of the Railway residing in the Cantonment of Nowgong, whose pay is not less than Rs. 200 a month, may commute the octroi duties payable on parcels, brought by post or railway, which are intended only for his *bona fide* personal use or for that of his family residing with him, for ²[a quarterly, half-yearly, or yearly payment at proportionate rates] on the following scale :

General Officers and Civil Officers, whose pay exceeds Rs. 1,500 a month.	Rs. 12 a year.
Colonels and Lieutenant-Colonels and Civil Officers, whose pay exceeds Rs. 900, and does not exceed Rs. 1,500 a month.	10 „
Majors and Civil Officers, whose pay exceeds Rs. 500 and does not exceed Rs. 900 a month.	8 „
Captains and Civil Officers, whose pay exceeds Rs. 300 and does not exceed Rs. 500 a month.	6 „
Lieutenants and 2nd-Lieutenants and Civil Officers, whose pay is not less than Rs. 200 a month, but does not exceed Rs. 300 a month.	4 „

[*Gazette of India*, 1909, Pt. I, p. 593.]

No. 1877-I., dated the 9th May 1889.—In exercise of the powers conferred by section 21 of the Cantonments Act, III of 1880³ as extended to the Cantonments of Mhow, Nimach * * * the Governor-General in Council is pleased to sanction the imposition in these Cantonments respectively of the following tax, in addition to all taxes now leviable in such cantonments :—

Nature of tax.	Amount.
For every dog of the age of six months or more payable by the persons owning or having charge of such dog within the limits of any of the said cantonments :—	One Rupee per calendar year.

Provided that no such tax shall be leviable in any such cantonments—

(a) from any warrant officer or from any non-commissioned officer or soldier of Her Majesty's regular forces ; or

¹ See footnote 1 on p. 223 *supra*.

² Substituted by notification No. 964-B., dated the 29th July 1910. *Gazette of India*, 1910, Pt. II, p. 1193.

³ See footnote 1 on p. 203 *supra*.

- (b) from any person not residing for more than thirty days in the year within the limits of such cantonment.

[*Gazette of India*, 1889, Pt. I, p. 263.]

Rules for the recovery of the dog-tax in Mhow and Nimach.

No. 1878-I, dated the 9th May 1889.—In exercise of the powers conferred by section 22 of the Cantonments Act, III of 1880¹, as extended to the Cantonments of Mhow, Nimach * * * and with reference to the last preceding notification imposing a dog-tax in these Cantonments, the Governor-General in Council is pleased to apply to the said Cantonments * * * the following rules in force in the Municipality of Belgaum in the Bombay Presidency for the recovery of the said tax :—

Rules.

The dog-tax shall be paid by the persons liable for the same, either in person or by agent, at the office of the Cantonment Magistrate, on or before the first day of March in each year for which the tax is leviable.

In default of such payment, the tax shall, upon information laid before a Magistrate, be recoverable by a summary proceeding in the manner provided in the Code of Criminal Procedure.

[*Gazette of India*, 1889, Pt. I, p. 263.]

Imposition of a dog-tax in Nowgong.

No. 1087-B, dated the 27th August 1906.—In exercise of the powers conferred by section 17, sub-section (1), of the Cantonments Act (XIII of 1889)² as applied to the Cantonment of Nowgong, and with the previous sanction of the Governor-General in Council, the Honourable the Agent to the Governor-General in Central India is pleased to sanction the imposition in the Nowgong Cantonment of the following tax :—

Nature of tax.	Amount.
For every dog of the age of 6 months or more payable by the persons owning or having charge of such dog within the limits of the said Cantonment.	One rupee per calendar year.

Provided that no such tax shall be leviable in the said Cantonment—

- (a) from any warrant officer or from any non-commissioned officer or soldier of His Majesty's regular forces, or
- (b) from any persons not residing for more than 30 days in the year within the limits of the said Cantonment.

[*Gazette of India*, 1906, Pt. II, p. 1148.]

¹ See footnote 1 on p. 203 *supra*.

² See footnote 1 on p. 223 *supra*.

No. 1089-B., dated the 27th August 1906.—In exercise of the powers conferred by section 17, sub-section (2), of the Cantonments Act (XIII of 1889)¹ as applied to the Cantonment of Nowgong, and with reference to the last preceding notification imposing a dog-tax in this Cantonment and with the previous sanction to² the Governor-General in Council, the Honourable the Agent to the Governor-General in Central India is pleased to apply to the said Cantonment the following rules in force in the Municipality of Belgaum in the Bombay Presidency for the recovery of the said tax :—

Rules for the recovery of a dog-tax in Nowgong.

RULES.

The dog-tax shall be paid by the person liable for the same, either in person or by agent, at the Office of the Cantonment Magistrate, on or before the first day of March in each year for which the tax is leviable.

In default of such payment, the tax shall, upon information laid before a Magistrate, be recoverable by a summary proceeding in the manner provided in the Code of Criminal Procedure.

[*Gazette of India*, 1906, Pt. II, p. 1148.]

No. 4523-I.A., dated the 10th October 1902.—In exercise of the powers conferred by section 20, sub-section (1) of the Cantonments Act, 1889 (XIII of 1889)¹, as applied to the Cantonments of * Mhow, Nimach * by the notifications of the Government of India in the Foreign Department, Nos. * 1375-I., 1376-I., * respectively, dated the 25th April 1890, and to the Cantonments of * Nowgong by the notifications of the Government of India in the Foreign Department, * No. 5024-I., dated the 24th December 1891, respectively, the Governor-General in Council is pleased to exempt all warrant officers, non-commissioned officers and soldiers of the regular forces from the operation of any tax which may be for the time being imposed on cycles in the said Cantonments.

Exemption of soldiers' bicycles from taxation in Mhow, Nimach and Nowgong.

[*Gazette of India*, 1902, Pt. I, p. 738.]

No. 1413-I.B., dated the 4th July 1912.—In exercise of the powers conferred by section 25, sub-section (1), of the Cantonments Act, 1910 (XV of 1910), as applied to the Cantonments of Mhow, Nimach and Nowgong and in supersession of the notifications of the Government of India in the Foreign Department, Nos. 3548-I. A, 3549-I. A, and 3552-I. A, dated the 21st November 1896, and Nos. 2602-I. A. and 1514-I. B., dated, respectively, the 15th

Application of the Cantonment Code, 1912, to Mhow, Nimach, and Nowgong.

¹ See footnote 1 on p. 223 *supra*.

² *Sic.* Read "of."

June 1900 and 18th April 1902, the Governor-General in Council is pleased to declare that the Cantonment Code, 1912, published with the notification of the Government of India in the Army Department, ¹No. 192, dated the 1st March 1912, shall be in force in the said Cantonments, subject to any amendments to which the Code is for the time being subject in British India, and subject also to the following modifications, namely : —

1. Throughout the Code, unless there is anything repugnant in the subject or context, all references to the District Magistrate, shall be read as referring to the officer for the time being exercising the powers of the Sessions Judge in the said Cantonments.
2. Section 3, sub-section (1), clause (b) (and the proviso) and clause (g), and section 13, sub-section (3), shall be omitted.
3. For section 60, the following shall be substituted, namely :
 “ 60. Contracts made by the Cantonment Authority shall be executed on its behalf by the Secretary to the Cantonment Committee, except contracts, instruments and leases relating to land belonging to Government situated in Cantonments, which remain in operation for more than twelve months, which will be executed by the General Officer Commanding the Division.”

[*Gazette of India*, 1912, Pt. I, p. 737.]

Obligations of sweepers applied to conservancy beldars and cart drivers in Mhow, Nimach and Nowgong.

No. 208-B., dated the 2nd February 1907.
No. 335-37-B., dated the 26th February 1907.

In exercise of the powers conferred by section 23 (3) of the Cantonment of Mhow

Code, 1899², as applied to the Cantonments of Nimach and Nowgong by the notification of the Government of India in the Foreign Department, ³No. 664 (Judicial), dated the 16th June 1899, the Agent to the Governor-General in Central India is pleased to direct that, with effect from the 1st of ^{March} April 1907, the provisions relating to sweepers as contained in clause (2) of the said section shall apply also to the beldars and cart drivers who are employed by the Cantonment authority to carry out the work of removal and burial of excreta and rubbish within the limits of the Mhow Cantonment. Nimach and Nowgong Cantonments.

[*Gazette of India*, 1907, Pt. II, p. ²⁴³/₃₅₇.]

Bye-laws as to bullock carts plying for hire in Mhow.

No. 1291-B., dated the 2nd October 1908.—In exercise of the powers conferred by section 169 of the Cantonment Code, 1899², as applied to the Cantonment of Mhow by the notification of the Government of India in

¹ *Gazette of India*, 1912, Pt. I, p. 187.

² See now the Cantonment Code, 1912, as applied, *supra* p. 227.

³ *Sic* Read “ No. 1514-I.B., dated the 18th April 1902.”

the Foreign Department, No. 1514-I.B., dated the 18th April 1902, and with the sanction of the Agent to the Governor-General in Central India the Mhow Cantonment Committee issue the following bye-laws to be brought into force in the Mhow Cantonment, with effect from the 1st May 1909.

1. Every proprietor or driver of a country cart drawn by one, two or more bullocks kept or habitually plying for hire within the Mhow Cantonment shall take out a license annually on application to the Cantonment Magistrate.

2. The fee payable for the license for each bullock cart shall be Re. 1 per annum inclusive of the driver's fee and shall be paid before the 30th of April in each year for which the fee is due.

3. The Cantonment Magistrate may refuse the grant of a license in any case in which the cart, the animals by which it is drawn or the driver may appear to him to be unfit for work, and may suspend or cancel any license in part or in whole for the like reasons.

4. The rates of hire chargeable for work within the limits of the Mhow Cantonment, and without such limits if hired within those limits for a period not exceeding 24 hours, or for a service which would ordinarily be performed within 24 hours, shall be per cart of two bullocks per day of 10 hours according to the nerrick rate published monthly and approved by the Cantonment Magistrate.

5. The proprietor or driver of a bullock cart shall be bound on demand by the cart chowdhri to supply the vehicle for Government work, such as conveyance of luggage with any body of troops, or other Government purposes.

6. A license may be cancelled or suspended by the Cantonment Magistrate should the proprietor or driver of a licensed bullock cart evade compliance with a Government requisition by temporary removal of his cart or animals or both, or otherwise.

7. The proprietor or driver of any bullock cart whose license has been suspended or cancelled under section 3 or section 6 shall not use the cart or bullocks, as the case may be, until the license shall have been again restored.

8. A tin plate not less than 6 inches in diameter showing the number of the license shall be affixed to each cart at the cost of the owner in a conspicuous place.

9. Any breach of the provisions of these bye-laws shall be punishable on conviction by a Magistrate with fine which may extend to Rs. 20, and in

case of continuing breach with a further fine not exceeding five rupees for every day after the first in regard to which the offender is convicted of having persisted in the breach.

[*Gazette of India*, 1908, Pt. II, p. 1514.]

Wild Birds and
Animals Protection
Act, 1912.

Close time.

No. 403-B., dated the 5th March 1913.—In exercise of the powers conferred by sections 2 and 3 of the Wild Birds Protection Act, 1912 (VIII of 1912), as applied to the Cantonments of Mhow, Nimach, Nowgong and Sehore and to the Indore Residency Bazars and the Civil Lines of Nowgong, the Agent to the Governor-General in Central India is pleased to order as follows :—

1. The provisions of the Act shall, besides applying to the birds and animals specified in the schedule to the Act, apply also to sand grouse, egrets, rollers and kingfishers.

2. The close time shall extend from the 1st April to the 30th September.

* * * *

[*Gazette of India*, 1911, Pt. II, p. 459.]

IX.—Orders under Local Laws.

Mhow, Nimach and
Nowgong Excise
Law, 1898.

No. 1156-C., dated the 17th June 1908.—In exercise of the powers conferred on him by sub-section (2) of section 2 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General is pleased to decide that "plain" spirit manufactured in India whether by indigenous or by European processes, from mahua, gur, shira or jaggery shall, for the purposes of the said Law, be deemed to be "country spirit." For the purposes of this notification "plain" spirit means and includes spirit not so coloured, tintured or otherwise sophisticated as to resemble imported spirit.

[*Gazette of India*, 1908, Pt. II, p. 1182.]

No. 1432-C., dated the 27th August 1909.—In supersession of notification No. 742-C., dated the 22nd April 1908, it is hereby notified that, in accordance with the provisions of section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duty payable on the import of country spirit into the Mhow Cantonment, *viz.*, R2-8 per gallon, L. P., the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than the strength of London Proof.

[*Gazette of India*, 1909, Pt. II, p. 1517.]

No. 773-C., dated the 15th April 1912.—In exercise of the powers conferred by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duty payable on the import of the country spirit into the Nimach Cantonment and on the transport thereof through the said Cantonment to the villages of Achari, Soobi, Deokheri, Bharbaria, and Bilwa in the Tonk State, *viz.*, R2 per gallon, L.P., the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than the strength of London Proof.

[*Gazette of India*, 1912, Pt. II, p. 516.]

No. 634-C., dated the 2nd April 1908.—In exercise of the powers conferred by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, as amended by the notification of the Government of India in the

¹ Printed Vol. I, p. 131.

Foreign Department, No. 3952-I. B., dated the 11th October 1907, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe a duty of R2-8 per gallon, L.P., on country spirit imported into the Cantonment and Civil Lines of Nowgong; the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than the strength of London Proof.

[*Gazette of India*, 1908, Pt. II, p. 527.]

Duties on import of
hemp drugs into
Mhow.

No. 31-C., dated the 11th January 1909.—In accordance with the provisions of section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duties payable on the import on or after the 15th January 1909, into the Cantonment of Mhow of the hemp drugs hereinafter mentioned :—

	If imported from places situated elsewhere than in the Indore State.	If imported from places in the Indore State.
	R a. p.	R a. p.
Charas per seer	6 0 0 per maund.	0 4 0
Ganja per seer	1 10 0 per seer.	1 10 0
Bhang per seer	0 6 0 per seer.	0 6 0

[*Gazette of India*, 1909, Pt. II, p. 71.]

Duties on import of
hemp drugs into
Nimach.

No. 1005-C., dated the 16th June 1909.—In accordance with the provisions of section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duties payable on the import into the Cantonment of Nimach of the hemp drugs hereinafter mentioned :—

	R a. p.
Charas per seer	[10 0 0] ²
Ganja per seer	1 2 0
Bhang per seer	0 6 0

[*Gazette of India*, 1909, Pt. II, p. 1029.]

Duties on import of
hemp drugs and
opium into
Nowgong.

No. 1161-C., dated the 18th June 1908.—In accordance with the provisions of section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the

¹ Printed Vol. I, p. 131.

² Substituted by notification No. 772 C., dated the 15th April 1912. *Gazette of India*, 1912, Pt. II, p. 516.

following duties payable on the import into the Cantonment and Civil Lines of Nowgong of the intoxicating drugs here in after mentioned :—

	R	a.
Charas—per seer	4	0
Ganja—per seer	2	0
Bhang—per ten seers—fractions of ten seers being reckoned as ten seers.	0	4
Opium—per seer	5	8

[*Gazette of India*, 1908, Pt. II, p. 1061.]

No. 745-C., dated the 22nd April 1908.—In exercise of the power conferred on him by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased to empower the officer in charge of the Indore State distillery to grant, subject to the rules prescribed by the Indore Durbar for the management of the distillery and the issue of spirit therefrom, passes, in such form as may from time to time be prescribed by the Indore Durbar and approved by the Agent to the Governor-General in Central India in this behalf, for the import into the Mhow Cantonment of spirit consigned from that distillery to the bonded warehouse established under section 16 A of the Mhow, Nimach and Nowgong Excise Law.

Issue of passes by the officer in charge of the distillery supplying Mhow Cantonment.

He is also pleased to empower the officer in charge of the said warehouse to grant, to licensed retail vendors of country spirit purchasing spirit at the warehouse in accordance with such rules as may from time to time be in force for the management of the warehouse, passes for the transport of such spirit to their licensed premises if within the Mhow Cantonment, or for the export of such spirit from the Mhow Cantonment if their licensed premises are situated outside the Cantonment.

[*Gazette of India*, 1908, Pt. II, p. 829.]

No. 775, dated the 15th April 1912.—In exercise of the powers conferred by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased to empower the officer in charge of the country spirit warehouse established by the Gwalior Darbar in the Nimach City to grant passes for the import of country spirit into the Nimach Cantonment and for its transport through the said Cantonment to the villages of Achari, Soobi, Deokheri, Bharbaria and Bilwa in the Tonk State subject to the following conditions :—

Issue of passes by the officer in charge of the country spirit warehouse supplying Nimach Cantonment, and payment of duty on removal of spirit from there.

- (a) Passes for the import or transport of such spirit shall be granted only to persons holding licenses for the retail sale of country

spirit within the area to which the Mhow, Nimach and Nowgong Excise Law, 1898¹, applies, or in the said villages, respectively.

- (b) Such passes shall be granted only in respect of spirit supplied from the country spirit warehouse established in the Nimach City by the Gwalior Darbar, and under and in accordance with the rules prescribed by the Darbar for the management of the said warehouse and for the supply of the spirit therefrom.
- (c) Such passes shall be in such form as may from time to time be prescribed by the Darbar and approved by the Hon'ble Agent to the Governor-General in Central India in this behalf. Every such pass shall be returned by the importer to the officer in charge of the warehouse within such time as may be specified in it in that behalf.
- (d) The duty payable in respect of the spirit to be imported or transported shall, before the spirit is removed from the said warehouse, be paid by the licensed vendor desirous of importing or transporting the same to the Cantonment Magistrate of Nimach in cash or by debit in an account kept by that officer.

[*Gazette of India*, 1912, Pt. II, p. 516.]

Issue of passes by the officer in charge of the distillery supplying Nowgong, and by the officer in charge of the bonded warehouse there.

No. 1125-C., dated the 12th June 1908.—In exercise of the power conferred on him by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

- (a) to empower the Government officer in charge of the Cawnpore Sugar Works Company's distillery to grant, subject to the rules prescribed by the Government of the United Provinces for the management of the said distillery and the issue of spirit therefrom, passes for the import into the Cantonment and Civil Lines of Nowgong of spirit consigned from the distillery to the bonded warehouse established for the Cantonment and Civil Lines of Nowgong under section 16 A of the Mhow, Nimach and Nowgong Excise Law, 1898¹.
- (b) to empower the officer in charge of the said bonded warehouse to grant, to licensed retail vendors purchasing spirit at the warehouse in accordance with such rules as may from time

¹ Printed Vol. I, p. 131.

to time be in force for the management of the warehouse, passes for the transport of such spirit to their licensed premises.

[*Gazette of India*, 1908, Pt. II, p. 968.]

No. 1167-C., dated the 18th June 1908.—In exercise of the powers conferred by section 16 of the Mhow Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased to empower the officer in charge of a bonded warehouse established under section 16A of the said Law for the storage of intoxicating drugs to grant to persons licensed to sell intoxicating drugs by retail within the area for which the warehouse is established, and subject to the rules from time to time in force for the management of the warehouse, passes, in such form as may from time to time be prescribed in this behalf, for the transport to their licensed premises of drugs removed from the warehouse.

Issue of passes to licensed vendors for the removal of drugs from bonded warehouses.

[*Gazette of India*, 1908, Pt. II, p. 1078.]

No. 744-C., dated the 22nd April 1908.—In exercise of the powers conferred by section 16-A of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

Establishment of bonded warehouse for country spirit at Mhow, and payment of duty on removal of spirit from there.

- (1) to establish within the limits of the Mhow Cantonment a bonded warehouse for the storage of country spirit ;
- (2) to direct that, subject to such conditions as may be prescribed under section 16-C. of the said Law, the levy of the duty payable under section 16 of the said Law on country spirit in transit to or stored in the said warehouse shall be postponed until the removal of the spirit from the warehouse.

[*Gazette of India*, 1908, Pt. II, p. 828.]

No. 1121-C., dated the 12th June 1908.—In exercise of the powers conferred by section 16-A. of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

Establishment of bonded warehouse for country spirit at Nowgong and payment of duty on removal of spirit from there.

- (1) to establish within the limits of the Cantonment and Civil Lines of Nowgong a bonded warehouse for the storage of country spirit ;
- (2) to direct that subject to such conditions as may be prescribed by rules made under section 16-C. of the said Law, the levy of the

duty payable under section 16 of the said Law on country spirit in transit to or stored in the said warehouse shall be postponed until the removal of the spirit from the warehouse.

[*Gazette of India*, 1908, Pt. II, p. 968.]

Establishment of a bonded warehouse for hemp drugs at Mhow.

No. 35-C., dated the 11th January 1909.—In exercise of the powers conferred by section 16-A of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

- (1) to establish within the limits of the Cantonment of Mhow a bonded warehouse for the storage of hemp drugs ;
- (2) to direct that, subject to such conditions as may be prescribed by rules made under section 16-C of the said Law, the levy of the duty payable under section 16 of the said Law on hemp drugs in transit to or stored in the said warehouse shall be postponed until the removal from the warehouse of the hemp drugs.

[*Gazette of India*, 1909, Pt. II, p. 72.]

Establishment of bonded warehouse for hemp drugs at Nimach.

No. 1009-C., dated the 16th June 1909.—In exercise of the powers conferred by section 16-A of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

- (1) to establish within the limits of the Cantonment of Nimach a bonded warehouse for the storage of hemp drugs :
- (2) to direct that, subject to such conditions as may be prescribed by rules made under section 16-C of the said Law, the levy of the duty payable under section 16 of the said Law on hemp drugs in transit to, or stored in, the said warehouse shall be postponed until the removal from the warehouse of the hemp drugs.

[*Gazette of India*, 1909, Pt. II, p. 1029.]

Establishment of a bonded warehouse for intoxicating drugs at Nowgong.

No. 1165-C., dated the 18th June 1908.—In exercise of the powers conferred by section 16-A of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased—

- (1) to establish within the limits of the Cantonment and Civil Lines of Nowgong a bonded warehouse for the storage of intoxicating drugs ;

¹ Printed Vol. I, p. 131.

- (2) to direct that subject to such conditions as may be prescribed by rules made under section 16-C of the said Law, the levy of the duty payable under section 16 of the said Law on intoxicating drugs in transit to or stored in the said warehouse shall be postponed until the removal from the warehouse of the intoxicating drugs.

[*Gazette of India*, 1908, Pt. II, p. 1078.]

No. 1166-C., dated the 18th June, 1908.—In exercise of the powers conferred by section 16-B of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India is pleased to fix the following rates at which warehouse dues shall be leviable in respect of bhang stored in warehouses established under section 16-A of the said Law, viz. :—

For every day during which the bhang remains at the warehouse after the day on which, in accordance with the rules made under section 16-C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, it should have been removed from the warehouse, 4 annas for each maund or fraction of a maund.

[*Gazette of India*, 1908, Pt. II, p. 1078.]

No. 747-C., dated the 22nd April 1908.—In exercise of the powers conferred on him by section 16-C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation of the matters mentioned therein :—

1. In these rules, unless a contrary intention appears from the context, "to gauge" means "to determine the quantity of spirit contained in or taken from any receptacle, or to determine the capacity of a receptacle;" "to prove" means "to test the strength of spirit by a hydrometer or other suitable instrument."

"The contractor" means in relation to any warehouse "the person or persons to whom has been assigned the exclusive privilege of wholesale supply of country spirit for consumption in the area in and for which the warehouse is established."

"Retail vendor" means in relation to any warehouse "any person holding a license for the retail sale of country spirit within the area in and for which the warehouse is established," and when the contractor also holds the exclusive privilege of wholesale supply of country spirit for consumption

¹ Printed Vol. I, p. 181.

in the territory surrounding or adjacent to that area shall also, if the Agent to the Governor-General so directs and subject to such limits as may be specified by him in this behalf, include persons licensed by the administration of that territory for the retail vend of country spirit.

NOTE.—For the purposes of this definition the Agent to the Governor-General is pleased to direct that the words “retail vendor” when used in relation to the warehouse established in the Mhow Cantonment shall include [persons licensed by the authorities of the Indore State or the Manpur Pargana for the retail sale of country spirit at any place in the Mhow Pargana or the Manpur Pargana respectively and authorised by the licensing officer to obtain supplies of country spirit from the said warehouse. Lists of the persons so authorised will be furnished from time to time by the authorities of the Indore State and the Manpur Pargana to the Agent to the Governor-General in Central India, and copies thereof will be supplied to the officer in charge of the warehouse.]¹

“Excise Commissioner” means the Excise Commissioner for Central India and includes any other officer who may be appointed by the Agent to the Governor-General by name or virtue of his office, to perform generally or in any specified area or for specified purposes or on specified occasions the functions of Excise Commissioner for the purposes of these rules.

2. Spirits may be imported by the contractor for storage in the warehouse under a pass granted by the officer in charge of the distillery from which he is licensed to obtain supplies. Spirit may (subject to the rules in force in the Province or territory in which the distillery is situated) be transported either at high strength or at one of the strengths prescribed for issue. The pass will be in such form as may be prescribed by the Government of the Province or territory in which the distillery is situated, and the spirits will be conveyed in such casks or other receptacles as may be prescribed, sealed or otherwise secured in such manner as may be directed, by that Government. The pass will authorise the transport of the spirit through and its export from the Province or territory in which the distillery is situated, and will also be the pass required by section 16 of the Mhow, Nimach and Nowgong Excise Law² for its import into the area to which that Law applies. One copy of the pass will be sent by the issuing officer direct to the officer in charge of the warehouse. One copy will be given to the contractor, and will on the arrival of the spirit be presented, by the contractor or his agent, to the officer in charge of the warehouse.

3. The spirit shall be conveyed by the contractor direct to the warehouse. On the arrival of a consignment the officer in charge will compare the numbers

¹ Substituted by notification No. 539—C., dated the 17th March 1910. *Gazette of India*, 1910, Pt. II, p. 425.

² Printed Vol. I, p. 131.

and marks on the casks or other receptacles with those entered in the pass, and will also note the condition of the seals or other appliances by which the casks or receptacles are secured. He will then proceed to gauge and prove the spirit. The date of arrival of the spirit and the result of the foregoing operations will be noted on both copies of the pass, of which one will be returned direct by post or otherwise to the issuing officer, and the other will be filed in the warehouse. If there be any reason to suppose that any of the casks or receptacles have been tampered with, or that any of their contents have been removed in transit, the circumstances shall be immediately reported to the Cantonment Magistrate by the officer in charge of the warehouse.

4. As soon as the spirits have been proved and gauged, they shall be stored in one of the vats or other receptacles provided for the purpose, and shall be entered in the warehouse registers. The contractor shall thereupon become responsible for the purposes of rule 23 for the quantity and strength of the spirits. Subject to such directions on the subject as are contained in these rules, all proving and gauging operations shall be conducted in such manner as may from time to time be prescribed by the Excise Commissioner in this behalf.

5. The vats or tanks must be of such number, shape, and capacity and made of such materials as the Excise Commissioner shall previously approve, and shall be set up to his satisfaction, and so as to admit of the contents being accurately gauged or measured, and must be fitted to his satisfaction with proper dipping rods, so adjusted to fixed dipping points that the contents thereof may at any time be ascertainable. The vats or tanks shall be gauged and the result of gauging recorded in such manner as the Excise Commissioner may from time to time direct : and no vessel shall be used for the storage of spirit until it has been gauged and the gauging has been checked by such officer as the Excise Commissioner may appoint in this behalf.

6. The vats or tanks shall be fixed at a proper height, and be fitted with cocks so that they can be emptied without being moved, and shall be placed on stands so sloped as to ensure their draining dry through the cocks. They must be so placed as to minimise the chance of their contents being tampered with, a sufficient space being left round and below them. On each vat or tank its consecutive number and its capacity in gallons shall be legibly marked in oil paint in English. The vats and tanks shall also be fitted and connected with such pipes, pumps and other fittings as the Excise Commissioner may consider necessary to the efficient working of the warehouse.

There must be a sufficient number of vats and tanks to allow ordinarily of the blending vats being completely emptied, before each blending operation,

and of spirits of the various strengths and colours prescribed for issue being separately stored in quantities sufficient for a fortnight's ordinary consumption.

7. The cocks and manholes and other apertures, if any, in the vats or tanks or in the pipes and fittings connected therewith must be of such construction as to admit of their being secured by padlocks provided by Government. The keys of all such locks, and the key of the building, will be retained by the officer in charge of the warehouse. The contractor will also be permitted to affix his own locks to all such cocks, manholes and apertures, and also to the door of the building, provided that he shall always on the requisition of the Excise Commissioner, Cantonment Magistrate, or other officer generally or specially authorised by the Cantonment Magistrate in this behalf, or of the officer in charge of the warehouse, immediately remove his locks so as to permit access to the building and to the vats or tanks. The Agent to the Governor-General may direct that duplicate keys of the Government locks affixed to the main building shall be kept (in a locked box with a glass front, the key of which shall be retained by the officer in charge of the warehouse) in the custody of the warehouse guard if a guard is provided, and otherwise in the custody of the nearest guard,¹ and that duplicate keys of the locks, if any, affixed by the contractor to the main building shall be kept in a second similar box in the same custody, the key of the box being retained by the contractor's agent. At warehouses where such a direction is in force the officer or member of the guard on duty will permit the glass to be broken and the building to be opened in the event only of fire or other serious emergency occurring in the absence of the officer in charge or of the contractor's agent as the case may be.

8. Spirits may be stored in the warehouse at any strength. Storage shall ordinarily be in vats or tanks, but storage in casks may be permitted as a special case or in the case of varieties of spirit of which only small quantities require to be stored. Reduction and blending will be conducted in separate vats or tanks, which must ordinarily be completely emptied before each transaction. Separate vats or tanks must be set apart for the storage and issue of spirit of each of the strengths and colours prescribed for issue.

All transfers, and all storing, reducing, or blending operations shall be conducted in the presence of the officer in charge of the warehouse.

9. Spirits shall be supplied from the warehouse to retail vendors only, and shall not be issued excepting after payment of the price as determined by

¹ In the case of the Nowgong warehouse, the guard at Nowgong jail. See notification No. 1119—C., dated the 12th June 1908. *Gazette of India*, 1908, Pt. II, p. 968.

the contractor's license and of duty at the rate in force in the area to which it is to be issued. Provided, in the case of spirits supplied to retail vendors licensed by the authorities of Native States, that those rates shall for the purposes of these rules have been approved by the Agent to the Governor-General and intimation of his approval given to the officer in charge of the warehouse.

Explanation.—The rates of duty levied in the territories of Native States are determined solely by the authorities of those States. It is only for the purposes of these rules, *i.e.*, as affecting the rates to be charged on issue from a British warehouse, that the Agent to the Governor-General's approval is required.

NOTE.—The Agent to the Governor-General has for the purposes of these rules approved the following rates of duty imposed by the Indore Darbar on spirit issued to shops within its territories :—

[On spirit supplied to the shops at— Per gallon London Proof.

Kamanpura	}	R	A.
Chainpura			
Silotia		1	9
Aolai			
Phapund			
On spirit supplied to other shops		2	8 ¹

10. The Agent to the Governor-General may direct that spirit supplied from any warehouse to the retail vendors of any area specified by him in this behalf shall before leaving the warehouse be coloured by the contractor by the admixture of such material in such proportions as may be prescribed by him. He may further direct that the spirit intended for issue to the retail vendors of any such area shall be coloured in the presence of an officer specified by him in this behalf and separately stored until issue, and may prescribe the intervals at which the said officer shall attend the warehouse for the purpose of supervising the colouring of such spirit.

NOTE.—The Agent to the Governor-General is pleased to direct that [spirits supplied from the warehouse established in the Mhow Cantonment to retail vendors licensed by the Indore State, on payment of a rate of duty lower than that in force in the Cantonment, shall before leaving the warehouse be coloured by the admixture of tincture of caramel. He is also pleased to direct that the spirit intended for issue to such retail vendors shall be coloured in the presence of the Cantonment Magistrate and separately stored until issue, and that the Cantonment Magistrate shall

¹ Substituted by notification No. 1743—C., dated the 26th September 1912. *Gazette of India*, 1912, Pt. II, p. 1588.

attend the warehouse once every ten days or at more frequent intervals on the reasonable request of the contractor (which shall be made in writing to the officer in charge of the warehouse and by him communicated to the Cantonment Magistrate) for the purpose of supervising the colouring of such spirit.]¹

11. No spirit shall leave the warehouse excepting under a pass, in such form as may from time to time be prescribed by the Agent to the Governor-General, issued by the officer in charge of the warehouse. (This pass will be the pass required by section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898², for the transport of the spirit, and for its export in the case of spirit supplied to retail vendors licensed by the administration of Native States.) The pass will be in triplicate. One copy will remain in the book and two will be given to the person in charge of the consignment. Each consignment shall be conveyed, with these two copies of the pass, direct to its destination, and bulk shall not be broken, or the seals or other fastenings of the receptacles removed in transit. The pass will protect the consignment only so long as these conditions are complied with, and only up to the time specified in it in this behalf. One copy of the pass shall, on the arrival of the consignment, be at once returned by post or otherwise to the officer in charge of the warehouse and the other shall be filed by the retail vendor at his shop and produced by him on the demand of any officer authorised to inspect his shop or accounts. The officer in charge of the warehouse may, with the sanction of the Cantonment Magistrate, refuse to sanction the issue of spirit to any retail vendor until the passes covering previous consignments to his shop have been returned or the failure to return them satisfactorily explained, or until such fine not exceeding Rs 5 as may be imposed by the Cantonment Magistrate has been paid. Pass books will be kept in a place of safety in the Cantonment Magistrate's office, and issued to the officer in charge of the warehouse one or two at a time, as required. At warehouses at which duty is leviable at rates differing according to the areas for the supply of which spirit is issued, a separate pass book will be used for spirit issued at each of such rates. Spirits shall be issued from the warehouse only at one of the following strengths, *viz.*, 25° U. P. and 60° U. P.

12. No spirits shall be removed from the warehouse until they have been gauged and proved by the officer in charge.

13. The gauging of spirits for issue shall be effected by actual measurement in standard vessels provided for the purpose, and no other method of gauging spirits for issue shall under any circumstances be adopted without the previous sanction of the Agent to the Governor-General.

¹ Substituted by notification No. 539—C., dated the 17th March 1910. *Gazette of India*, 1910, Pt. II, p. 425.

² Printed Vol. I, p. 131.

The standard vessels shall at least once a quarter be tested by the officer in charge against a measure to be specially set apart for this purpose, and the result recorded in a book to be kept for this purpose.

On no account is a measuring vessel to be locally repaired or adjusted without the previous sanction of the Commissioner of Excise, and every vessel so repaired or adjusted under the Excise Commissioner's sanction shall thereafter be tested against the measure set apart for the purpose before it is again taken into use.

14. Before spirits are proved for issue, they must be well stirred, so that the true average temperature and gravity may be obtained. If the casks or other receptacles in which removal is to be made are to be filled from a larger cask, vat, or tank, it will suffice to prove the spirits in such larger cask, vat or tank once for all before any of the smaller receptacles are filled. But in this case the officer in charge must be careful to see that no addition is made to the contents of the larger cask, vat or tank while the filling of the smaller ones is in progress. If such larger cask, tank or vat is ordinarily in communication with the outer air or with any other receptacle by a pipe or by other means by which fluid can be passed into it, such pipe or other means of communication must, during the filling of vessels for issue, be securely closed by a cock or valve secured by an Excise lock. If these conditions are not complied with, the spirit in each receptacle must be separately proved before issue. Provided that if spirits are issued in bottles it will suffice (in the absence of cause to suspect irregular practices) to prove the contents of one bottle taken at random out of every dozen. It will suffice for the proving officer to satisfy himself that the spirit is within 1° under or above the strength prescribed for issue, and when the spirit is within 1° of such strength no further reduction or blending in order to bring it to the exact strength will be required or permitted.

15. Spirits shall not be issued in quantities of less than one gallon at a time of each strength or colour. The issue of spirits is permitted in the following :—

- (1) Imperial quart or pint bottles.
- (2) Reputed quart or pint bottles six or twelve of which, as the case may be, shall be held to be equal to one gallon.
- (3) Metal drums or tanks.
- (4) Casks or kegs.

The receptacles in which spirit is to be issued shall be provided by the purchaser. No such receptacle other than a bottle shall be taken into use

until it has been gauged by the officer in charge of the distillery and marked at the cost of the owner with the following particulars :—

- (a) Name of warehouse.
- (b) Number of receptacle.
- (c) Capacity of receptacle.

A register of receptacles for issue shall be maintained by the officer in charge of the warehouse and each such receptacle in use shall be gauged by him at least once in twelve months, the date of gauging and any alteration in the capacity of the receptacle being entered by him in the register. There is no objection to a registered receptacle being used (with the owner's permission) for the transport of spirit to the premises of another retail vendor. The officer in charge of the warehouse may refuse to permit the issue of spirit in any receptacle which is in his opinion insecure or otherwise unfit (for reasons to be recorded by him) for the transport of spirit.

16. All receptacles in which spirits are removed from the warehouse shall before removal be sealed by the officer in charge. It is the duty of the contractor to prepare the receptacles, to the satisfaction of the warehouse officer, for sealing. The seal used should be the officer's private seal, which should be of sufficiently intricate design to render its reproduction difficult.

17. The retail vendor desiring to obtain spirits from the warehouse shall, personally or by his agent, tender to such officer as may be specified by the Agent to the Governor-General in that behalf an application in duplicate in such form as may be prescribed by the Agent to the Governor-General, together with the price of, and duty on, the spirits that he desires to obtain.

NOTE.—The Agent to the Governor-General has been pleased to specify [the Cantonment Magistrate of Mhow and the officer in charge of the Treasury at Nowgong as the officers to receive applications for payment of duty on spirit removed from the warehouses established in the Mhow Cantonment and the Nowgong Cantonment respectively].¹

The said officer, after ascertaining that the amount tendered is correct, shall cause the figures in the endorsement in both copies of the application to be filled up, and shall sign both copies of the application in token of the receipt of the amount tendered, and shall stamp both copies with his official seal. He shall return one copy to the applicant, retaining the second copy for record. This latter copy shall be defaced by impressing on it with a stamp the words "Office Copy," and shall then be filed in a guard book.

¹ Substituted by notification No. 539—C., dated the 17th March 1910. *Gazette of India*, 1910, Pt II, p. 425.

18. The purchaser shall then tender the receipted copy of the application to the contractor's agent, who shall initial the application, and hand it over to the moharrir for the preparation of the necessary pass. The moharrir, after checking the particulars and after, in the case of warehouses where distinctive colours have been prescribed for spirit issued to retail vendors of different areas, noting on it the colour of the spirit to be issued, shall prepare the pass, leaving blank the spaces for the entry of the period of validity and for the seal of the officer issuing the pass, and shall record on the reverse of the receipted application the quantity of spirits to be issued and the number and date of the pass prepared, and shall sign the entry. He shall also make the necessary entry in the warehouse registers.

19. As soon as all applications for the issue of spirit have been dealt with as provided in the preceding rule, the officer in charge of the warehouse shall compare the passes with the receipted applications for payment of duty and with the entries in the warehouse registers, and, after filling in the duration of the pass, shall sign all three copies of the same. He shall then remove the parts of each pass that are to accompany the consignment and retain the same until the spirits are ready for removal.

20. The officer in charge shall then proceed, with the contractor's agent, to prove, gauge and issue the spirits, to colour such spirits, if any, as require to be coloured at the time of issue, and to seal the receptacles in which spirits are to be removed, affixing a distinct impression of his seal to one of the two copies of the pass that are to accompany each consignment. He shall then make over to the person in charge of each consignment the copies of the pass that are to accompany it, and the spirit shall thereupon be removed from the warehouse.

21. In cases where spirits are supplied to retail vendors licensed by the authorities of Native States, each consignment of spirit issued to retail vendors so licensed shall, if the Agent to the Governor-General so directs, be accompanied to the boundary of the area to which the Mhow, Nimach and Nowgong Excise Law¹ applies by a peon, who shall retain the two copies of the pass until the spirit has crossed the boundary, and shall then make them over to the person in charge of the consignment, noting on it the hour at which the consignment crossed the boundary.

22. The officer in charge of the warehouse and the contractor respectively shall maintain, in such manner as may be directed by the Agent to the Governor-General, such registers and accounts relating to the storage, reduction, blending and issue of spirit, to the receptacles, vessels, apparatus, utensils and furniture in use at the warehouse, and to the persons employed

¹ Printed, Vol. I, p. 131.

at the warehouse, as may from time to time be prescribed by the Agent to the Governor-General, and shall submit such copies or extracts therefrom at such intervals and to such officers as may be prescribed by him. Such registers, accounts, copies and extracts shall also, at any time during the hours when the warehouse is open for the transaction of business, be available for the inspection of the Cantonment Magistrate, of the Excise Commissioner, and of such other officers or persons as may be specified by the Agent to the Governor-General in this behalf.

¹NOTE.—The Agent to the Governor-General is pleased to specify the Resident at Indore, the Minister of the Indore State, the Revenue Member of the Council of Regency of the Indore State and the Nazim Sayer Deshdan of the Indore State as persons for whose inspection all registers, accounts, copies and extracts shall be available at the warehouse established in the Mhow Cantonment.

23. An account of stock will be taken at such intervals, not being greater than three months, as the Excise Commissioner may from time to time prescribe, and in such manner as he may direct; and the contractor shall pay to the administration at the end of each year of the contract duty at the highest rate for the time being in force in the area for which the warehouse is established on all spirit which may not be forthcoming, and for which he shall be unable to account to the satisfaction of the Excise Commissioner, in excess of an allowance of $1\frac{1}{2}$ per cent. which will be made for wastage. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually at the end of each year of the currency of the contract. Provided that if it shall be proved to the satisfaction of the Excise Commissioner that the whole or any portion of such deficiency in excess of $1\frac{1}{2}$ per cent. has been caused by accident or other unavoidable cause, the payment of duty on the deficiency or on the portion of it caused by such accident or other unavoidable cause shall not be required. The allowance of $1\frac{1}{4}$ per cent. will be calculated on the balance in hand on the date of the previous stock-taking, *plus* the quantity since received.

In warehouses where coloured spirits are stored for issue on payment of a rate of duty lower than that payable in respect of uncoloured spirits, the accounts of stock of uncoloured and of coloured spirits shall be taken separately. In such case the allowance of $1\frac{1}{2}$ per cent. will be calculated, in the case of uncoloured spirit, on the balance in hand at the commencement of the year *plus* the quantity since received less the quantity transferred to coloured stock. In the case of coloured spirit it shall be calculated on the balance in hand *plus* the quantity transferred from uncoloured stock. If the

¹ Repeated in notification No. 539—C., dated the 17th March 1910. *Gazette of India*, 1910, Pt. II, p. 425.

total wastage on uncoloured stock exceeds the allowance of $1\frac{1}{2}$ per cent. calculated as above, the contractor shall be liable to pay duty on the excess at the highest rate leviable on spirit issued from the warehouse, notwithstanding that the wastage of coloured stock may be less than the allowance of $1\frac{1}{2}$ per cent. But if the wastage on coloured stock exceeds and that on uncoloured stock is less than the allowance of $1\frac{1}{2}$ per cent., the contractor shall be liable to pay duty, at the highest rate leviable on *coloured* spirits issued from the warehouse, only on the net excess, *i.e.*, on the number of gallons by which the total wastage of coloured and uncoloured spirits exceeds the total allowance of $1\frac{1}{2}$ per cent. on the quantity in hand at the beginning of the year *plus* the quantity since received.

In the calculations required for the purposes of this rule, all spirits received, transferred or in store shall be reduced to their equivalent in terms of London Proof.

The allowance of $1\frac{1}{2}$ per cent. mentioned in this rule may, under the orders of the Agent to the Governor-General, be increased to not more than 3 per cent. in the case of any warehouse at which he considers that the allowance of $1\frac{1}{2}$ per cent. would, owing to special circumstances, be insufficient.

Government will not be responsible for the destruction, loss or damage of spirit by fire or theft or by gauging, proof, or by any other cause whatever. In case of fire or other accident the officer in charge of the warehouse shall attend the warehouse with the least possible delay.

24. The guard maintained at the warehouse shall ordinarily consist of at least two peons, who will be required to reside on the premises and one of whom will be on duty at the door of the warehouse whenever the warehouse is open for transaction of business. The strength of the guard may be increased by the Agent to the Governor-General at the request of the contractor on payment by the latter of the extra expenditure involved. Or the guard may be dispensed¹ with if the situation of the warehouse is such as in the opinion of the Agent to the Governor-General to render the maintenance of a special guard unnecessary.

25. The hours of attendance of the officer in charge of the warehouse shall be prescribed from time to time by the Excise Commissioner. The convenience of the contractor will in this matter be consulted as far as possible. No operation shall, except under special sanction, be permitted after 6 P.M. Transactions will, as far as possible, be conducted during fixed

¹ Dispensed with in the case of the Nowgong warehouse by notification No. 1117 C., dated the 12th June 1908. *Gazette of India*, 1908, Pt. II, p. 968.

hours duly notified. The holidays to be allowed, exclusive of Sundays, are only those notified under the Negotiable Instruments Act. Sundays, New Year's Day, Good Friday, the King's Birthday and Christmas Day are alone to be treated as *close* holidays. On other days the warehouse should be opened for at least two hours between 8 and 10 A.M. for transaction of urgent business.

26. The warehouse and the officers employed therein shall be under the direct control of the Cantonment Magistrate subject to the supervision of the Excise Commissioner and to the orders of the Agent to the Governor-General.

27. The warehouse shall be open only for the entrance and exit of persons having business thereat. Ordinarily, excepting with the permission of the Cantonment Magistrate, Excise Commissioner, or Agent to the Governor-General, no person other than officers and persons specified by the Agent to the Governor-General under rule 22, the members of the establishment employed at the warehouse, the contractor and his agents and servants, and retail vendors (or the agents or servants of retail vendors) who have come to purchase spirit shall be admitted. A register shall be kept of the names of all persons employed by the contractor, and such persons may, under the orders of the Excise Commissioner, be required to wear, whilst in the warehouse, a badge or distinctive uniform to be provided by the contractor. The Cantonment Magistrate or the Excise Commissioner may, for reasons recorded in writing, direct that the name of any person be struck off the register and that he be excluded from the warehouse.

All persons, other than the Cantonment Magistrate, the Excise Commissioner, and the Agent to the Governor-General, entering a warehouse shall, in respect of their conduct and proceedings while in the warehouse, be under the orders of the officer in charge, and shall, unless they are persons who have been specified by the Agent to the Governor-General under rule 22, be liable to search, on quitting the premises at the discretion of that officer. Smoking and the use of matches or of naked lights in the warehouse are strictly prohibited. If lights are necessary, closed lanterns (to be supplied by the contractor) of a make approved by the Excise Commissioner shall be used.

28. The officer in charge may eject and exclude from the premises any person whom he may find to have committed or to be about to commit any breach of these rules or of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898¹, or who shall be intoxicated, riotous, or disorderly. Any action taken by such officer under this rule shall immediately be reported by him to the Cantonment Magistrate.

¹ Printed, Vol. I, p. 131.

29. If it comes to the knowledge of a contractor or his agent that any person employed by such contractor in the storage, receipt, blending or issue of spirits, has committed any breach of the Excise Laws or of the engagements entered into by such contractor, it shall be his duty to report the matter through the officer in charge of the warehouse to the Cantonment Magistrate and to comply with the directions of that officer respecting the continued employment of such person.

30. In case of any breach of these rules or of the conditions of the license, or in case of any attempt, by altering the capacities of receptacles or otherwise, to deceive the officer in charge in gauging or proving, either by a contractor or his agent, or with his connivance and privity, by any person in his employment, it shall be competent to the Excise Commissioner to impose upon him a fine not exceeding the sum of Rs. 50 for every such breach of such rules or conditions or at the option of the Excise Commissioner to declare the money deposited by the contractor forfeited and to cancel the license.

31. The imposition of a fine or forfeiture of deposit or the cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may have been committed against the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898¹, or other law for the time being in force relating to the Excise revenue.

32. If a contractor or his agent shall be convicted on prosecution before a Magistrate of any offence against the Mhow, Nimach and Nowgong Excise Law, 1898¹, or other law for the time being in force relating to the Excise revenue, it shall be lawful for the Excise Commissioner to declare his license forfeited.

33. All sums payable to Government by a contractor and all fines imposed under rule 30 may be deducted from the amount of his deposit or from any sum due to him by Government, or realised by sale of the securities deposited by him, or may be recovered by attachment and sale of his property, under section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898¹.

34. Any sum deducted under the powers herein contained from the amount deposited by a contractor as a security for his due performance of his engagements shall be replaced by the latter within fifteen days from the receipt of a notice from the Excise Commissioner informing him of such deduction having been made.

35. On the expiry of his license (unless a fresh license shall have been granted to him for the next official year or unless his contract contains provisions to the contrary) or if his license shall be cancelled or suspended, every

¹ Printed, Vol. I, p. 131.

contractor shall be bound forthwith to pay the duty on, and to remove, all spirits remaining in the warehouse : and if he shall fail to do so within ten days of the receipt of written notice from the Cantonment Magistrate, the cost of any establishment which it may be necessary to employ at the warehouse may be recovered from the defaulter. In the event of continued neglect, the spirit shall be liable to be forfeited at the discretion of the Excise Commissioner.

36. Except as otherwise provided, all orders passed and proceedings taken under these rules by officers of the Excise Department shall be subject to appeal to their respective immediate superiors within two months. The decision of the Agent to the Governor-General on any such appeal shall be final.

37. Contractors shall be bound by all additional general rules for the management of warehouses, or for the issue of spirits therefrom, which may hereafter be prescribed under the existing Excise Law or under any law which may hereafter be enacted, and by all special orders issued by the Agent to the Governor-General with regard to individual warehouses and shall cause all persons employed by them in the issue, etc., of spirits to obey all such rules.

[*Gazette of India*, 1908, Pt. II, p. 829.]

No. 1163-C., dated the 18th June, 1908.—In exercise of the powers conferred by section 16-C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation in the Cantonment and Civil Lines of Nowgong of the matters hereinafter provided for :—

1. The passes, required by section 16 of the said law, for the import of hemp drugs shall be in quadruplicate in such form as may be prescribed by the Agent to the Governor-General in Central India in this behalf, and shall be granted only on the application of persons holding a license from the Cantonment Magistrate for the sale of the drug to be imported, or of the authorized agents of such persons.

2. The person desirous of importing such drugs shall apply in writing to the Cantonment Magistrate for the issue of a pass. The application, which may be sent by post, shall contain the following particulars :—

- (1) Name and address of applicant.
- (2) Quantity and description of drugs to be imported.
- (3) Place whence drugs are to be imported.

Treatment of hemp drugs at Nowgong (also at Mhow, and Nimach, *vide infra*).

- (4) Person who will be in charge of the consignment.
- (5) Whether pass to be sent to applicant by post or delivered to him at the office of the Cantonment Magistrate.

The Cantonment Magistrate shall, unless he sees reason to the contrary, prepare a pass and forward three parts thereof for the countersignature of the Political Agent, retaining the counterfoil in his office. One part shall, after countersignature, be returned to the applicant through the Cantonment Magistrate, or sent to him by the Political Agent by registered post if he so desires, the second shall be sent by the Political Agent to the officer in charge of the warehouse or district from which the drug is to be exported, the third shall be retained in the office of the Political Agent. The pass shall specify the route to be followed by the consignment, which, in the absence of special reasons to the contrary, shall be required to be despatched by railway to its destination.

3. The importer or his agent shall present his copy of the pass to the officer in charge of the warehouse or district from which the drug is to be exported, who will return it to the person presenting the same, after endorsing on it the particulars of the drugs to be exported. The second copy of the pass received by the same officer will be retained by him and dealt with in accordance with the law and rules in force in the Province or State from which the drug is exported.

4. The importer or his agent, after making his purchase, shall have the drugs securely packed and sealed. If sent by rail he shall have them consigned direct to the Cantonment Magistrate, and shall forthwith send his copy of the pass, together with the Railway Receipt, by post under registered cover, to the Cantonment Magistrate, who shall cause the consignment on receipt to be conveyed, together with the pass, in charge of some responsible officer, ordinarily the warehouse officer, to the bonded warehouse for the storage of intoxicating drugs established under section 16-A of the Law, to be subsequently dealt with under the rules provided in that behalf. The cost of conveying the consignment from the railway to the bonded warehouse, and all risks incidental to such transport, shall be borne by the importer.

5. In cases where the drugs are not despatched by rail, the person named in the pass shall cause the drugs to be conveyed direct to the bonded warehouse by the route prescribed, and there produced, together with his copy of the pass, before the officer in charge, who shall deal with the drugs in accordance with the rules prescribed in that behalf.

3. Ganja and charas may either ¹by deposited in bond in the said warehouse, or removed at once on payment of duty. Provided that the whole of

¹ *Sic.* Read "be."

the ganja or charas imported under a single pass must either be removed at once or deposited in the warehouse in its entirety.

7. Bhang must be removed at once, the weight of the consignment having first been checked and the duty leviable thereon having been paid as required by the provisions of these rules.

Provided that bhang may, if the Treasury be not open at the time when the weight of the consignment has been checked in accordance with the following rules, be retained in the warehouse until the next day on which the Treasury is open. The owner of bhang not removed as required by this rule shall become liable in respect thereof to the payment of warehouse dues thereon at the rate fixed in that behalf under section 16B of the Mhow, Nimach and Nowgong Excise Law¹, and the bhang shall, after one week's notice to remove it has been given to its owner, be disposed of in such manner as the Agent to the Governor-General may direct.

8. On the arrival of the consignment at the warehouse the officer in charge shall, in the presence of the importer or his agent, and before allowing the drugs to be stored or removed, note the condition of the seals on the packages. He shall also verify the weight of the consignment in accordance with the following rules, and note the condition in which the drugs are received, whether dry or damp, sound or in process of deterioration or decay. The latter particulars shall, unless the drugs are to be removed at once, be entered in the personal register of deposits hereinafter prescribed. Provided that, if the importer fail to attend the warehouse, personally or by duly authorized agent, during business hours on the day on which the consignment arrives, the proceedings required by this and by the following rules may be taken, in his absence, by the officer in charge of the warehouse.

9. Each package of drugs shall, on receipt, be weighed separately in its original packing. From the gross weight so ascertained of each package an allowance of two seers per maund (fractions of a seer being neglected) shall be deducted and set off for packing materials, etc., and the weight of the package thus reduced shall, unless the package be opened in accordance with the provisions of rules 11-12, be taken as the true weight for the purposes of these rules of the drugs contained therein.

10. If the total gross weight of the consignment is less than that entered by the officer in charge of the warehouse or district of export in the pass under which the drugs have been imported, the circumstances shall be reported to the Cantonment Magistrate, who, if the deficiency is material, shall cause inquiry to be made and report the result for the orders of the Political Agent. The Political Agent may thereupon direct that the weight entered in the pass, after deducting the allowance for packing materials

¹ Printed, Vol. I, p. 131.

mentioned in rule 9, shall be deemed to be the true weight of the consignment, and that the owner shall, before the removal of any portion of the consignment is permitted, pay, in addition to the duty on the weight of the packages to be removed, the duty on the difference between the weight of the consignment as thus determined and the total weight of the drug contained therein as ascertained under rules 9, 11, or 12.

11. In the case of drugs imported from warehouses established under the law in force in British India, or maintained by Native States approved in this behalf by the Agent to the Governor-General in Central India, and issued from such warehouses in sealed receptacles of standard weight, the weight of such receptacles and of their contents being recorded on the receptacles and in the accompanying passes, the packages (if any) containing such receptacles shall be opened on arrival at the warehouse, and the receptacles weighed with their contents by the officer in charge of the warehouse. If the gross weight of a receptacle and its contents as thus ascertained agrees with that recorded on the receptacle and in the accompanying pass, the weight of its contents as so recorded shall, provided that the seals on the receptacle are intact, be taken as the true weight for the purposes of these rules of the drug contained therein. If the gross weight of any receptacle and its contents as ascertained by weighment differs from that recorded on the receptacle and in the accompanying pass, or if the seals are broken or injured, the receptacle shall be opened and the weight of its contents ascertained by actual weighment by the officer in charge of the warehouse.

12. Any importer of charas desirous of doing so may, at the time of import, require that all or any of the packages of charas imported by him be opened in the presence of the officer in charge of the warehouse, and their contents repacked in smaller packages containing not less than one seer each. In such case the weight of the drug so repacked in each package shall be ascertained by actual weighment by the officer in charge of the warehouse.

13. After examining in the manner prescribed by rules 9—12 a consignment of drugs received at the warehouse, the officer in charge shall return the pass to the Cantonment Magistrate, after endorsing thereon the results of his examination.

14. The Cantonment Magistrate will cause the endorsements on the pass showing the particulars of the drugs exported and received to be copied on the counterfoil filed in his office. He will then return the pass received from the warehouse to the Political Agent, entering in the pass so returned and in the counterfoil the date of doing so, and signing the entries in the pass and in the counterfoil.

15. The Political Agent will cause the foregoing particulars to be entered in the copy of the pass retained in his office, and will then forward the pass

received from the Cantonment Magistrate to the officer in charge of the warehouse or district of export, entering the date of doing so in the pass so returned and in the copy retained in his office, and signing the entry in the pass and in the copy so retained.

16. Drugs that are removed at once without being deposited in bond shall be entered in the register of drugs imported and removed, which shall be in Form I annexed to these rules.

17. All packages deposited in the warehouse shall, after examination and weighment, be registered in the daily register of deposits and withdrawals, which shall be maintained in Form II annexed to these rules, and also in the personal register of deposits and withdrawals, which shall be maintained in Form III. Registration shall be by packages, and each package shall have its separate number. The weight, as ascertained in accordance with rules 9—12, shall be clearly noted against each package, and no change shall on any account be made without the previous sanction of the Cantonment Magistrate. The removal of drugs from the warehouse shall be permitted in entire packages only.

18. All drugs received in bond shall, after examination, registration and weighment, be placed in store. Each package shall have attached to it a card on which shall be noted—

- (a) a number corresponding to the number in the personal register of deposits,
- (b) owner's name,
- (c) description and weight of drugs in the package,
- (d) date of deposit.

19. All drugs in the warehouse shall as far as possible, be stored separately according to the description of the drugs. The property of each depositor shall also as far as possible be separately arranged in the order of the numbers on the packages.

20. On the deposit of drugs in a warehouse, the depositor shall be furnished with a pass-book, free of charge, in Form IV. No drugs shall be deposited in or subsequently withdrawn from the warehouse without the production of the pass-book. All entries in the pass-book shall be made by the officer in charge of the warehouse at the time of the deposit or withdrawal of drugs, and each entry of deposit or withdrawal shall be verified by his initials. Depositors should examine their books before leaving the warehouse, and ascertain that the entries are correct, and Government shall not be responsible for any error not brought to notice at the time of making the entry in which it occurs.

21. On exhaustion of the stock of drugs covered by the pass-book, it shall be retained by the officer in charge of the warehouse, and shall be re-issued on a further deposit being made but not otherwise.

22. On satisfactory proof of the loss of a pass-book, a duplicate may be issued, with the sanction of the Cantonment Magistrate, on payment of a fee of R1.

23. All pass-books shall be kept in safe custody by the depositors, and Government shall not be responsible for any loss caused to depositors should any unauthorized person obtain possession of the book, and thereby fraudulently procure delivery of drugs.

24. The depositor shall not alter, or manipulate in any way, the entries in his pass-book.

25. The owner of drugs desirous of removing from the warehouse drugs deposited therein or produced for weighment thereat shall present to the officer in charge of the Treasury an application in duplicate in Form V together with the duty on the drugs that it is desired to remove. The officer in charge of the Treasury will receive the application in duplicate and the amount tendered, and, after ascertaining that the amount tendered is correct, will fill up the figures in the endorsement on both copies of the application, sign them in token of the receipt of the amount tendered, and stamp them both with the seal of the Treasury. One copy will then be returned to the applicant, the duplicate being retained in the Treasury. The applicant will then present his copy to the officer in charge of the warehouse, who will retain it as his authority for permitting the removal of the drug, endorsing on it over his signature the description and weight of the packages removed, the date of removal, and the serial number of the pass issued under the following rule, and recording the withdrawal in the registers maintained at the warehouse and, in the case of drugs deposited in the warehouse, in the depositor's pass-book.

26. In respect of every package or consignment of drugs removed from the warehouse the officer in charge shall prepare a pass in Form IX authorizing the transport of the drugs to their destination. Such passes will be in duplicate, the first copy will be delivered to the person in charge of the drugs, and the second will be retained by the officer in charge of the warehouse. The pass will protect the drugs only up to the time entered therein in that behalf, and only so long as they are carried by the most direct route from the warehouse to the licensed premises, and as bulk remains unbroken. It shall, on the arrival of the drugs at their destination, be returned by the person in charge to the officer in charge of the warehouse, by whom it will be pasted to the counterfoil.

27. The warehouse dues (if any) unpaid at the time of the removal of drugs from the warehouse shall, prior to such removal, be demanded in the manner prescribed by section 16B of the Law by the officer in charge, who shall, on payment, grant a receipt for the same in Form VI. All amounts so received shall forthwith be remitted by the said officer to the Treasury, and a receipt obtained and filed in a guard book. A register of warehouse dues shall be maintained by the officer in charge of the warehouse in Form VII.

28. Ganja and charas remaining uncleared in a warehouse after the expiry of two years from the date on which they were deposited shall, after one month's notice to the owner of the expiry of such period, be disposed of in such manner as the Agent to the Governor-General may direct.

29. The warehouse registers shall be totalled at the end of the month and an abstract shall be prepared in Form VIII. The whole of the drugs in stock shall be verified by the officer in charge of the warehouse by counting the packages in the warehouse on the last day of the month, and by comparing the particulars on the cards with those in the registers. The said officer shall endorse on the abstract a certificate stating the results of the foregoing verification. A copy of the abstract and certificate shall be forwarded to the Cantonment Magistrate on the first day of the following month.

30. The Cantonment Magistrate shall before the 10th of every month compare the entries in registers I, II, III and VII for the preceding month with the receipts in Forms V and VI, with the import passes, and with the departmental accounts maintained at his office, and shall certify on the registers the result of such comparison.

31. The warehouse shall be open for the transaction of business during such hours as may from time to time be prescribed by the Cantonment Magistrate in this behalf. In prescribing such hours the convenience of depositors will be consulted as far as possible. No transaction shall, except under special sanction, be permitted after 6 P.M. Transactions will, as far as possible, be conducted during fixed hours duly notified. The holidays to be allowed, exclusive of Sundays, are only those notified under the Negotiable Instruments Act. Sundays, New Year's Day, Good Friday, the King's Birthday and Christmas Day are alone to be treated as *close* holidays. On other days the warehouse shall be open for at least two hours for the transaction of urgent business.

FORM II.

Daily register of deposits and withdrawals.

Date of deposit or withdrawal.	By whom deposited or withdrawn.	CHARAS.				GANJA (CENTRAL INDIA).				GANJA (EASTERN BENGAL).				DHANG.				REMARKS.
		DEPOSITED.		WITHDRAWN.		DEPOSITED.		WITHDRAWN.		DEPOSITED.		WITHDRAWN.		DEPOSITED.		WITHDRAWN.		
1	2	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	Number of packages.	Total weight of packages.	19
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
			M. S. C.		M. S. C.		M. S. C.		M. S. C.		M. S. C.		M. S. C.		M. S. C.		M. S. C.	

NOTE.—(1) In this register the total number and weight (as ascertained under rules 9—12) of all packages deposited or withdrawn by each person at one time will be shown in a separate entry.
 (2) At the close of the month the several columns showing number and weight of packages deposited or withdrawn will be totalled.
 (3) In the case of drugs removed and destroyed as unfit for use, in column 8 will be entered the word "destroyed", and in remarks column a reference will be given to the order authorising destruction.

FORM III.

Personal register of deposits and withdrawals.

Name of depositor _____

Address and particulars of license _____

Registered number of package.	CHARRAS.						GANJA (CENTRAL INDIA).						GANJA (EASTERN BENGAL).						BHANG.					REMARKS.
	Registered weight of package.	Date of deposit.	Number and date of import pass.	Date of withdrawal.	Number and date of Treasury receipt for duty.	Registered number of package.	Registered weight of package.	Date of deposit.	Number and date of import pass.	Date of withdrawal.	Number and date of Treasury receipt for duty.	Registered number of package.	Registered weight of package.	Date of deposit.	Number and date of import pass.	Date of withdrawal.	Number and date of Treasury receipt for duty.	Registered weight of package.	Date of deposit.	Number and date of import pass.	Date of withdrawal.	Number and date of Treasury receipt for duty.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	M. s. c.						M. s. c.						M. s. c.						M. s. c.					

- NOTES.—(1) One or more pages of this register will be assigned to each depositor.
 (2) Each package deposited will have assigned to it a separate registered number, and a separate series of numbers will be given to the property of each depositor.
 (3) At the close of the year all packages which have not been withdrawn will be brought on to fresh pages of the register with a new series of numbers for the year according to the order of deposit.
 (4) In the case of drugs removed and destroyed as unfit for use, the date of removal will be entered in the column "Date of withdrawal," and the date of order for destruction in the place of number and date of pass in the next column. Full particulars should also be given in the column of remarks.
 (5) Every page in the register shall be numbered, and an index prepared on the fly-leaf showing pages allotted to each depositor.

FORM IV.—*Pass book of drugs deposited in warehouse.*

Name of depositor_____

Description of drug_____

Registered number of package.	Registered weight of package.			Date of deposit.	Initials of officer in charge of warehouse.	Date of withdrawal.	Initials of officer in charge of warehouse.	REMARKS.
1	2			3	4	5	6	7
	M.	s.	c.					

NOTE.—(1) A separate set of pages will be allotted to each description of drug deposited.
 (2) Each package must be separately entered with its registered number and weight, which will be obtained from the personal register of deposits and withdrawals.

FORM V.

To

The Officer in charge of the Treasury at

R a. p.

Please to receive the sum of
 hemp drugs specified below :—

being the amount of duty on the

*Viz. :—**R a. p.*

being the duty at _____ per seer on _____ seers of _____.

" " " " " " " " " " " "

" " " " " " " " " " " "

Signature.

Date.

Received as per Treasury Receipt No. _____ the sum of _____
 being the amount of duty on the hemp drugs specified above.

Signature of Treasury Officer.

Seal of Treasury.

Date.

FORM VI.

*Receipt for warehouse dues.**Receipt for warehouse dues.*

No. , date

(1) Name of depositor.

(2) Registered numbers and weight
of packages.

(3) Period of retention in warehouse.

(4) Dues realized.

Signature.

No. , date

(1) Name of depositor.

(2) Registered numbers and weight
of packages.

(3) Period of retention in warehouse.

(4) Dues realized.

Signature.

FORM VII.

Register of dues in the warehouse.

Date of receipt.	From whom received.	Registered numbers of packages and weight thereof.	Date of deposit.	Date of withdrawal.	Period of retention.	Dues realized.	Number and date of receipt granted.	Initials of officer in charge of warehouse.	Number and date of Treasury receipt showing credit to Government.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
						R a. p.				

FORM IX.

Transport pass for removal of hemp drugs to licensed premises.

Original.	Duplicate.
1. Number of pass.	1. Number of pass.
2. Date and time of issue.	2. Date and time of issue.
3. Description of drugs.	3. Description of drugs.
4. Quantity of drugs.	4. Quantity of drugs.
5. Name of person in charge.	5. Name of person in charge.
6. Destination.	6. Destination.
7. Time up to which valid.	7. Time up to which valid.
8. Date and number of Treasury receipt for duty.	8. Date and number of Treasury receipt for duty.
Signature of officer in charge of warehouse.	Signature of officer in charge of warehouse.

[*Gazette of India*, 1908, Pt. II, p. 1061.]

Application
of the above
rules to
Mhow.

No. 33-C., dated the 11th January 1909.—In exercise of the powers conferred by section 16C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to apply to the Mhow Cantonment the rules relating to hemp drugs published with notification ²No. 1163-C., dated the 18th June 1908, on pages 1061—1078 in Part II of the *Gazette of India*, dated 4th July 1908.

[*Gazette of India*, 1909, Pt. II, p. 72.]¹ Printed Vol. I, p. 131.² Printed *supra* p. 250.

No. 1007-C., dated the 16th June 1909.—In exercise of the powers conferred by section 16C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to apply to the Nimach Cantonment the rules relating to hemp drugs published with notification ^{Application of the above rules to Nimach.} ²No. 1163-C., dated the 18th June 1908, on pages 1061—1078 in Part II of the *Gazette of India*, dated 4th July 1908.

[*Gazette of India*, 1909, Pt. II, p. 1029.]

No. 1164-C., dated the 18th June 1908.—In exercise of the powers conferred by section 16C of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation in the Cantonment and Civil Lines of Nowgong of the matters hereinafter provided for :— ^{Treatment of opium at Nowgong.}

1. Opium, ordinarily in quantities sufficient for three months' consumption of the Cantonment and Civil Lines of Nowgong, shall from time to time be imported under a pass on behalf of Government by the Cantonment Magistrate under the orders of the Political Agent, and stored in the warehouse established under section 16 A of the Law.

2. Every consignment of opium received at the warehouse shall at once be opened, and its contents weighed and examined by the officer in charge of the warehouse in the presence of the Cantonment Magistrate, and entered in the stock register.

Note.—Opium will be received in balls or packages of as nearly as possible $\frac{1}{4}$ seer each. Each ball or package will be shown in the stock register, and issued from the warehouse, as of the weight of $\frac{1}{4}$ seer, and no complaint by the person to whom it is issued, of short weight, will be entertained. If, however, on the weighing of a consignment on arrival, any serious deficiency in weight should be discovered, it will be reported to the Political Agent, who will cause inquiry to be made into the circumstances which occasioned it, and will take steps for the replacement of any balls or packages found to be of less weight than 5 chittaks.

3. Opium in quantities of not less than a third of a seer in weight shall be supplied by the officer in charge of the warehouse, only to persons holding a license from the Cantonment Magistrate for the sale of opium or to the authorised agents of such persons, after prepayment in accordance with the following rule of such price per seer as may from time to time be fixed by the Agent to the Governor-General in Central India in this behalf, together with the duty leviable thereon under section 16 of the Mhow, Nimach and Nowgong Excise Law, 1898¹.

4. Any such person desiring to obtain opium from the warehouse shall present to the officer in charge of the Treasury an application in duplicate

¹ Printed, Vol. I, p. 131.

² Printed *supra* p. 250.

in Form A, together with the price of and duty on the opium that he desires to purchase. The officer in charge of the Treasury will receive the application in duplicate and the amount tendered, and, after ascertaining that the amount tendered is correct, will fill up the figures in the endorsement on both copies of the application, sign them in token of the receipt of the amount tendered, and stamp them both with the seal of the Treasury. One copy will then be returned to the applicant, the duplicate being retained in the Treasury. The applicant will then present his copy to the officer in charge of the warehouse, who will supply the quantity of opium specified therein, retaining the copy of the application as his authority for doing so, and noting thereon over his signature the date on which the opium was supplied, the amount supplied, and the serial number of the pass issued under the following rule.

5. The officer in charge of the warehouses will also prepare in duplicate a pass in Form B for the removal of the opium to licensed premises. One copy will be given to the purchaser, and the other will be retained by the officer in charge of the warehouse. The pass will protect the opium only up to the time entered therein in that behalf, and only so long as it is carried by the most direct route from the warehouse to the licensed premises and as bulk remains unbroken. It shall, on the arrival of the opium at its destination, be returned by the person in charge to the officer in charge of the warehouse, by whom it will be pasted to the counterfoil.

6. Opium shall be issued in the order of its receipt. No portion of the contents of a fresh consignment shall be issued until the whole contents of the previous consignment have been disposed of.

7. The stock register shall be maintained in Form C, each receipt or issue of opium being entered in a separate line, and a balance struck after each transaction. Whenever a fresh consignment is, on receipt, entered in the stock register, the weight received will be shown in accordance with the note to rule 2, the actual weight of the consignment being at the same time shown in the remarks column, and the entry being initialled by the Cantonment Magistrate.

The entries in the register shall at least once a month be compared by the Cantonment Magistrate with the receipts for duty and with the balance of opium in hand. The entries in columns 5 and 6 shall be totalled at the end of each month, and the total of column 6 compared with the corresponding total for the month in the Treasury accounts. In the event of a discrepancy, its cause shall be ascertained by comparing the receipts issued from the Treasury for price of and duty on opium with those presented at the warehouse, and a note reconciling the accounts recorded in the stock register.

FORM A.

To

The Officer in charge of the Treasury at Nowgong.

Please to receive the sum of *R a. p.* being the price of and duty
on seers of opium.

Signature.

Date.

Received as per Treasury Receipt No. the sum of *R a. p.*
being the price of and duty on the opium specified above.

Signature of Treasury Officer.

Seal of Treasury.

Date.

 FORM B.

Transport pass for removal of opium from the bonded warehouse to licensed
premises.

1. Serial number of pass.
2. Date and time of issue.
3. Name of person in charge.
4. Destination.
5. Quantity of opium.
6. Time up to which valid.
7. Date and number of Treasury Receipt covering the purchase of opium.

Signature of Officer in charge of warehouse.

FORM C.

Date.	Balance in hand.	Received.	Total.	Amount issued.	Amount of price and duty.	Number and date of Treasury Receipt on account of price and duty.	Balance.	REMARKS.
1	2	3	4	5	6	7	8	9
	M. s. c.	M. s. c.	M. s. c.	M. s. c.	R. a. p.		M. s. c.	

No. 1168-C., dated the 18th June, 1908.—In pursuance of rule 3 of the rules regulating the supply of opium for consumption in the Cantonment and Civil Lines of Nowgong, the Agent to the Governor-General in Central India is pleased to fix Rs 11-8-0 per seer as the price payable for opium supplied in accordance with the provisions of the said rules.

[*Gazette of India*, 1908, Pt. II, p. 1078.]

No. 2016-C., dated the 31st October 1910.—In exercise of the powers conferred by section 41 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the issue of licenses for the retail vend of the imported spirituous and fermented liquors of a military canteen established under the "Canteen tenant system"—

Licenses for the retail vend of imported spirituous and fermented liquors on the "Canteen tenant system."

- (1) The license granted shall be in the annexed form.
- (2) The fees payable for such licenses shall be regulated as follows :—

	R
For a regiment	24 per annum.
For a smaller unit	12 „ „

NOTE.—In the term "regiment" is included a battalion of infantry and a regiment of cavalry and in the term "smaller unit" a battery or company of artillery or a depôt thereof, a station hospital, and a station veterinary hospital.

[*Gazette of India*, 1910, Pt. II, p. 1608.]

No. 1154-C., dated the 17th June, 1908.—In exercise of the powers conferred by section 41 of the Mhow, Nimach and Nowgong Excise Law 1898¹, and with the previous sanction of the Governor-General in Council, the Agent to the Governor-General in Central India is pleased to make the following rules for the grant by the Cantonment Magistrates of Mhow, Nimach and Nowgong, under section 8 (1) of the said Law, of licenses for the sale, wholesale and retail, of foreign spirits and foreign fermented liquor :—

Licenses for the wholesale and retail sale of foreign spirits and fermented liquor.

- (1) Licenses for the sale by retail of foreign spirits and foreign fermented liquor (not to be consumed on the premises) shall be in Form I annexed to these rules.

Licenses for the sale by wholesale of foreign spirits and foreign fermented liquor (not to be consumed on the premises) shall be in Form II annexed to these rules.

Licenses for the sale of foreign spirits and foreign fermented liquor (to be consumed on the premises) shall be in Form III annexed to these rules.

* Not reprinted.

¹ Printed, Vol. I, p. 131.

Occasional bar licenses for the sale of foreign spirits and foreign fermented liquor (to be consumed on the premises) shall be in Form IV annexed to these rules.

Licenses for the sale at a Railway refreshment room of foreign spirits and foreign fermented liquor (to be consumed on the premises) shall be in form V annexed to these rules.

- (2) Excepting occasional bar licenses, which shall not be issued for any period exceeding six days, no such license shall be issued for a period of more than one year or less than a quarter calculated in all cases from the first day of one of the months or January, April, July or October.
- (3) Occasional bar licenses will be granted only in order to enable spirits and fermented liquors to be sold at entertainments by or on behalf of the organizers of those entertainments. Such a license will be granted by the Cantonment Magistrate only after he has satisfied himself that its issue is desirable in the interests of the persons attending the entertainment and is not otherwise objectionable. In each such license the hours during which sales will be permitted will be entered by the Cantonment Magistrate with due regard to the circumstances of the entertainment for which it is required.

- (4) The fees ordinarily payable for licenses shall be—

For a license in Form I R12-8 per quarter payable in advance.

"	"	"	II R25	"	"	"
"	"	"	III R300 per quarter payable monthly in advance.			
"	"	"	IV R4 per night payable in advance.			
"	"	"	V R26 per quarter payable in advance.			

Provided that in any case where in the opinion of the Cantonment Magistrate the grant of a license in Form I, Form II or Form V is desirable in the interest of the public convenience, while the probable extent of the business done is not such as would justify the levy of the prescribed fee, the Cantonment Magistrate may, after recording his reasons in writing grant a license on the payment of a reduced fee the amount of which shall not be less than $\frac{1}{2}$ of the prescribed fee.

- (5) The fee payable for special permission to make sales after ordinary closing hours at a shop conducted under a license in Form III shall be R10 per night. Such permission should be granted only when sales after closing hours are rendered necessary or desirable by circumstances of a very exceptional character.
- (6) These rules shall come into force at once.

FORM I.

License for sale by retail of foreign spirits and foreign fermented liquors not to be consumed on the premises.

License to sell by retail at the premises known as.....situated.....foreign spirits and foreign fermented liquors is hereby granted to.....for a period of.....commencing on the.....and ending on the.....(for which the sum of R.....has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent shall render the license liable to forfeiture by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

- (1) That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.
- (2) That the licensee shall not without the permission in writing of the Cantonment Magistrate hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within the.....Cantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in creign spirits or foreign fermented liquors.

- (3) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (4) That the bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance

with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.

- (5) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (6) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (7) That a sign-board shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed retail dealer in foreign spirits and foreign fermented liquors, not to be consumed on the premises."
- (8) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (9) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier, or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station, or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty or to any child under 14 years of age.
- (10) That no spirits or fermented liquor shall be sold before sunrise or after 9 o'clock at night.
- (11) That not more than two gallons or twelve reputed quart bottles of spirits or fermented liquor shall be sold or supplied to any person at one time.
- (12) That no quantity less than a corked or capsuled pint bottle, at a time, of spirits or fermented liquor shall be sold or supplied, and that no spirits or fermented liquor shall be permitted to be consumed in the shop or on the premises excepting under a license to open a liquor bar.
- (13) That the licensee shall keep an account of his sales in such form if any, as may be prescribed by the Cantonment Magistrate in this behalf, and shall when required to do so, produce his license and accounts for the inspection of the Cantonment Magistrate or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.
- (14) That the Cantonment Magistrate shall be at liberty to withdraw

this license at any time without making any refund of fee should it appear to him undesirable to allow its continuance.

- (15) This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the..... to the.....and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Dated

Signed

Cantonment Magistrate

of _____

FORM II.

License for the sale by wholesale of foreign spirits and foreign fermented liquors not to be consumed on the premises.

License to sell by wholesale at the premises known as.....situated...foreign spirits and foreign fermented liquors is hereby granted to.....for a period orcommencing on the.....and ending on the.....(for which the sum of R.....has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent shall render the license liable to forfeiture by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow Nimach and Nowgong Excise Law, 1898 :—

- (1) That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall, under any circumstances, be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.

- (2) That the licensee shall not without the permission in writing of the

Cantonment Magistrate hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within theCantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirit or foreign fermented liquors.

- (3) That sale of foreign spirits and foreign fermented liquors only shall be made and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (4) That the bottling of foreign spirit or foreign fermented liquor shall be permitted only on the premises covered by this license, and only under the supervision of an Excise Inspector or of such other officer as may be specified by the Cantonment Magistrate in this behalf, and that to each bottle containing foreign spirit or foreign fermented liquor so bottled shall be affixed a label on which the words "Labelled in India" are conspicuously printed.

NOTE.—Whenever the licensee desires to perform the operation of bottling, he must apply to the Cantonment Magistrate to arrange for the attendance for the purpose of the Excise Officer or other officer specified by the Cantonment Magistrate.

- (5) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (6) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (7) That a sign-board shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed wholesale dealer in foreign spirits and foreign fermented liquor not to be consumed on the premises."
- (8) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (9) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station, or of some person authorized by the Commanding Officer to grant such permission

- or to any policeman, excise officer, or railway servant on duty,
or to any child under 14 years of age.
- (10) That no spirits or fermented liquor shall be sold before sunrise or after 9 o'clock at night.
 - (11) That no quantity less than two gallons or twelve reputed quart bottles, at a time, of each kind of spirits or fermented liquor shall be sold or supplied.
 - (12) That no spirits or fermented liquor shall be permitted to be consumed in the shop or on the premises excepting under a license to open a liquor bar.
 - (13) That the licensee shall keep an account of his sales in such form, if any, as may be prescribed by the Cantonment Magistrate in this behalf, and shall, when required to do so, produce his license and accounts for the inspection of the Cantonment Magistrate or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.
 - (14) That the Cantonment Magistrate shall be at liberty to withdraw this license at any time without making any refund of fee should it appear to him undesirable to allow its continuance.
 - (15) This license is granted subject to the provisions of the Mhow Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the.....to the and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Dated

Signed

Cantonment Magistrate

of _____

FORM III.

Bar license for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises.

License to open a liquor bar for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises known as _____ situated at _____ is hereby granted to _____ licensee for the wholesale (or retail) sale of foreign spirits and fermented liquors (or, license for the sale of foreign

spirits and fermented liquors at the refreshment rooms at) for a period of commencing on the and ending on the on the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority or with his knowledge and consent shall render the license liable to forfeiture or by order of the Cantonment Magistrate, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898.

- (1) That the fee of R payable in respect of this license shall be paid to the Cantonment Magistrate monthly in advance.
- (2) That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall, under any circumstances, be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.
- (3) That the licensee shall not without the permission in writing of the Cantonment Magistrate hold or acquire any interest in a license or farm of the fees leviable on licenses, for the retail sale within the Cantonment or any other excisable commodity, nor shall he without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirits or foreign fermented liquors.

- (4) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (5) That the bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.
- (6) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.

- (7) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (8) That a sign-board shall be put up in a conspicuous place outside the licensed premises bearing the licensee's name and the designation "Licensee for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises."
- (9) That a room screened off from the rest of the shop shall be used as
NOTE.—Condition (9) will be deleted when this license is combined with a refreshment room license. a bar and that spirits or fermented liquor shall not be delivered under this license in any other part of the premises.
- (10) That spirits and fermented liquor shall be supplied in the bar and under this license for consumption on the premises only.
- (11) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (12) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station, or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any child under 14 years of age.
- (13) That no spirits or fermented liquor shall be supplied between 9 P.M. and sunrise or during the hours for divine service. If, for any special reason, it is desired to supply spirits or fermented liquor after ordinary hours, the special permission in writing of the Cantonment Magistrate must be first obtained and a special fee paid.
- (14) That all spirits and fermented liquors shall be paid for on the spot in cash.
- (15) That the officers commanding units shall on no account be held responsible for any bills contracted, and shall not be expected to recover such debts.
- (16) That no disorderly conduct or gaming shall be allowed in the premises, that persons of notoriously bad character shall not be permitted to resort to the premises, that no person shall be harboured in the premises during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the premises of any person suspected of having committed a cognizable and non-bailable offence.

- (17) That the licensee shall keep, in such form, if any, as may be pre-

NOTE.—The words italicised will be deleted when this license is combined with a refreshment room license.

scribed by the Cantonment Magistrate in this behalf, an account of his sales under this license, *which account shall be separate from that of sales under the license for wholesale or retail sale of*

foreign spirits and foreign fermented liquors not to be consumed on the premises, and shall, when required to do so, produce his license and accounts for the inspection of the Cantonment Magistrate or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to the Garrison Military Police or Regimental Police or to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.

- (18) That the Cantonment Magistrate shall be at liberty to withdraw this license at any time without making any refund of fee should it appear to him undesirable to allow its continuance.

- (19) This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It shall also cease to remain in force on the 1st day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the first condition of this license.

Dated

Signed

Cantonment Magistrate

of _____.

FORM IV.

Occasional bar license for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises.

License to open a liquor bar for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises known as.....situated at.....is hereby granted to.....for a period of.....commencing on the.....and ending on the.....(for which the sum of R..... has been paid in advance) on the following conditions, the infraction of any of which

or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent shall render the license liable to forfeiture by order of the Cantonment Magistrate, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

- (1) That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of spirits or fermented liquor or otherwise in the business covered by this license.
- (2) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or fermented liquor or otherwise.
- (3) That the bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.
- (4) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (5) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (6) That spirits and fermented liquor shall be supplied in the bar and under this license for consumption on the premises only.
- (7) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (8) That no spirits or fermented liquor shall be sold or in any way supplied to any policeman, excise officer, or railway servant on duty, or to any child under 14 years of age ¹[or to any soldier of rank below that of Sergeant].

¹ Only in Mhow Cantonment. Inserted by notification No. 434-G., dated the 12th March 1913. *Gazette of India*, 1913, Pt. II, p. 487.

*To be specified by the licensing officer with reference to the circumstances of each case.

- (9) That spirits and fermented liquor shall be supplied only between the hours of.....and.....*
- (10) That all spirits and liquors shall be paid for on the spot in cash.
- (11) That the officers commanding units shall on no account be held responsible for any bills contracted and shall not be expected to recover such debts.
- (12) That the licensee shall give entry to the shop to the Garrison Military Police or Regimental Police or to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.
- (13) That the Cantonment Magistrate shall be at liberty to withdraw this license at any time without making any refund of fee should it appear to him undesirable to allow its continuance.
- (14) This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the.....to the..... and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Dated

Signed

Cantonment Magistrate

of _____.

FORM V.

License for the sale at a Railway refreshment room of foreign spirits and foreign fermented liquors to be consumed on the premises.

License to sell foreign spirits and foreign fermented liquors for consumption on the premises at the Railway refreshment room situated at..... .. is hereby granted to.....(hereinafter referred to as the licensee) for the term of... ..commencing on the..... and ending on the..... (for which the sum of R.....has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent shall render the license liable to forfeiture by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person

committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898—

- (1) that the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall, under any circumstances, be employed in the handling of spirits or fermented liquor or otherwise in the business covered by this license.
- (2) That the licensee shall not without the permission in Writing of the Cantonment Magistrate hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within the.....Cantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirits or foreign fermented liquors.

- (3) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (4) That the bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.
- (5) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (6) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (7) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (8) That no spirits or fermented liquor shall be sold under this license excepting for consumption on the premises and to persons (not being European non-commissioned officers or soldiers or European or Eurasian camp followers or soldiers' wives or children, or policemen, excise officers or railway servants on duty) taking meals in

the refreshment rooms, or to *bond fide* travellers by railway, that is to say, persons (not being policemen, excise officers, or railway servants on duty) who have arrived at the station by any train arriving within the past 24 hours, or who have come to the station with the intention of leaving as passengers by the next suitable train.

Provided also that the sale of spirits or fermented liquor to European soldiers and European or Eurasian camp followers shall be permitted in the following cases only and subject to the following restrictions:—

- (a) in the case of such soldiers and camp followers travelling under the command of an officer, the permission of such officer shall be obtained before any spirits or fermented liquor are supplied;
- (b) soldiers and camp followers travelling alone or in small parties not under the command of an officer may, provided that the soldiers are in uniform and the party sober, be supplied with not more than one pint of beer for each man or woman in the party.

Provided also that no spirits or fermented liquor shall under any circumstances be supplied to any child under 14 years of age.

- (9) That access to and egress from the refreshment room shall not be permitted to the public otherwise than through the entrance opening upon the station platform, and that no spirits or fermented liquor sold under this license shall be permitted to be removed from the premises or consumed elsewhere than in the public refreshment room.
- (10) That no disorderly conduct or gaming shall be allowed in the refreshment room, that persons of notoriously bad character shall not be permitted to resort to the premises, that no person shall be harboured in the premises during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the premises of any person suspected of having committed a cognizable and non-bailable offence.
- (11) That the licensee shall keep an account of his sales in such form, if any, as may be prescribed by the Cantonment Magistrate in this behalf, and shall, when required to do so, produce his license and accounts for the inspection of the Cantonment Magistrate or of any person generally or specially authorised by him in this behalf, and shall give entry to the premises to the Garrison,

Military Police or Regimental Police, or to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.

- (12) This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of rules made thereunder. It shall have effect from the.....to the.....and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Dated

Signed

Cantonment Magistrate

of _____.

[*Gazette of India*, 1908, Pt. II, p. 1175.]

No. 741-C., dated the 22nd April 1908.—In exercise of the powers conferred by sub-section (2) of section 6, and by sub-sections (1), (2), (3), (4) and (7) of section 41 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation of the matters hereinafter mentioned :—

(a) Licenses for the retail sale of country spirits, opium and hemp drugs.
(b) Farm of country fermented liquor.
(c) Licenses for the wholesale supply and sale of country spirit.

1. For the purposes of these rules the excise year means—

In the Cantonment and Civil Lines of Nowgong the year commencing on _____ and ending on _____ : in the Mhow Cantonment the year commencing on the 1st October and ending on the 30th September : in the Nimach Cantonment the year commencing on _____ and ending on _____ .

2. Licenses for the retail sale of country spirit, of opium (including poppy heads and preparations or admixtures of opium not being morphia and its preparations, nor those used for smoking) and of hemp drugs (including ganja, bhang, charas and preparations or admixtures of the same) and farms of the fees leviable on licenses for the retail vend of country fermented liquor and of the right to manufacture the same shall ordinarily be granted for a single year corresponding with the excise year. Licenses or farms for longer periods may be granted only with the special sanction of the Agent to the Governor-General. Licenses for the sale of opium and of hemp drugs will entitle the licensee to prepare admixtures and preparations of opium not being

¹ Printed, Vol. I, p. 131.

morphia and its preparations, nor those used for smoking and of hems drugs respectively.

The fees payable for such licenses and farms shall be determined by auction in accordance with the following rules :—

3. The shops for the retail sale of country spirit, of country fermented liquor, of opium and of hemp drugs will be allowed only at such places as the Cantonment Magistrate, with the previous sanction of the Agent to the Governor-General, may from time to time determine. The number of such shops should not ordinarily be in excess of the following scale :—

Country spirit 1 to every 5,000 inhabitants.

Hemp drugs 1 to every 10,000 inhabitants.

Opium 1 to every 10,000 inhabitants.

The license for the sale by retail of country spirit, of opium or of hemp drugs (as the case may be) at each one of these shops (or at more than one of them as the Agent to the Governor-General may direct) shall be sold by auction by the Cantonment Magistrate before the commencement of each excise year. The farm of the fees leviable on licenses for the retail sale of country fermented liquor and of the right to manufacture the same at the places determined in that behalf and at no others shall in like manner be sold by auction by the Cantonment Magistrate.

4. Such auctions will be held at the time and place previously determined with the approval of the Agent to the Governor-General in Central India and notified as widely as possible by the Cantonment Magistrate.

5. The auction shall be governed by the following conditions, which shall be read to intending bidders before the auction commences :—

- (1) The Cantonment Magistrate is not bound to accept the highest or any bid.
- (2) The acceptance by the Cantonment Magistrate of any bid is subject to the confirmation of the Agent to the Governor-General as provided by the rules in this behalf.
- (3) Every person bidding will be held to his bid, whether it be the highest or not.
- (4) No person shall be allowed to bid at auction on behalf of another person unless he holds a written authority from such other person to do so or such other person is present at the auction and authorises or ratifies the bid made on his behalf. The fact that a duly authorised bid has been made on behalf of another person shall be noted in the sale list; and if it be finally accepted, the principal shall be held responsible for the amount tendered.

- (5) A sum equal to $\frac{1}{6}$ th of the annual fees shall be deposited by the successful bidder as security on the fall of the hammer or before the conclusion of the sales for the day, and the balance by such instalments as shall be specified in the license to be granted. The deposit required by this rule shall ordinarily be in cash, but the Cantonment Magistrate may, in his discretion, accept Government Promissory Notes (or other securities in which trust monies may be invested under section 20 of the Indian Trust Act, 1882, and the rules made thereunder by the High Court of Bombay) of the required value, "provided that such Government Promissory Notes or other securities shall, before they are accepted in deposit, have been endorsed by the last holder in blank or in favour of the ¹ Cantonment Magistrate. If the successful bidder fails to accept his license and to execute a counterpart within 7 days of the delivery to him or of the publication at the office of the Cantonment Magistrate of a notice requiring him to do so, or if default is made in the payment of the $\frac{1}{6}$ th advance instalment, the shop or farm will be resold, and if the price finally accepted at the resale be less than that bid at the first sale, the difference will be recovered from the defaulter in accordance with section 17 of the Law. The officer conducting the sale may in such case put up the shop or farm for sale immediately or on the following day, or may postpone the sale to such future date as he may then and there notify. The defaulting purchaser shall be debarred from bidding for the same, or for any other license or farm.
- (6) Every shop for which a license is granted, or which is included in a farm, shall be kept open throughout the year (or season in the case of shops for country fermented liquor), unless its closure is specially sanctioned by the Cantonment Magistrate, and a supply of the commodity for the sale of which it is licensed sufficient to meet the demands of consumers shall be maintained.
- (7) No license or farm shall be sold, transferred, or sublet without the previous permission in writing of the Cantonment Magistrate, nor shall any agent be appointed, without such previous permission as aforesaid, for the management of the business covered by any license or farm.

¹ Certain *errata* here in the original notification were corrected by notification No. 555 B, dated the 27th March 1913. *Gazette of India*, 1913, Pt. II, p. 670.

- (8) If any licensee or farmer die before or during the period of the currency of his license or farm, such license or farm shall forthwith cease to operate, and shall absolutely determine. Provided that the Cantonment Magistrate may, in his discretion continue any such license or farm in favour of any person having a paramount interest in the property of the deceased licensee or farmer.
- (9) No licensee or farmer of fees leviable on licenses for the retail sale of any excisable commodity will be permitted without the special permission in writing of the Cantonment Magistrate to hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale, in the same or in any adjacent area of any other excisable commodity, or to employ any person holding such an interest.
- (10) The right to open new shops for the sale of foreign spirits during the currency of the excise year is reserved to Government.
6. Copies of the various forms of licenses and farming leases prescribed shall also be made available, before the commencement of the auction, for the inspection of intending bidders.
7. When the farm of the fees leviable on licenses for the retail sale of country fermented liquor is put to auction, a list of the shops at which sale will be permitted shall be notified at the time of sale, and no subsequent addition to or change of the allocation of these shops shall be permitted without the previous sanction of the Cantonment Magistrate.
8. The officer conducting the auction will, in accepting or rejecting bids, exercise his discretion in such a manner as to exclude bids, the result of speculation or rivalry, obviously in excess of the market value of the license or farm, to prevent the creation of undesirable monopolies, and to preclude the acceptance as licensees or farmers of undesirable persons or persons of doubtful solvency. Where there is no reason to the contrary, the highest bid, if adequate, shall be accepted. If the price offered by the highest suitable bidder is not adequate the license or farm shall be withdrawn for resale at a subsequent date or for settlement by tender. When once a bid has been accepted, no subsequent offer in respect of the same license or farm shall be considered.
9. As soon as possible after the auction has been held, its results shall be reported by the Cantonment Magistrate to the Agent to the Governor-General for sanction. The Agent to the Governor-General may either sanction the auction or pass such other orders as he considers suitable regarding the disposal of all or any of the licenses and farms offered for

10. Licenses granted by the Cantonment Magistrate for the retail sale of country spirit, of opium, and of hemp drugs, and counterparts thereof shall be in Forms I to III annexed to these rules. Leases of the right to manufacture country fermented liquor and of the fees leviable on licenses for the retail sale of the same, licenses granted by the farmer for the manufacture and retail sale of country fermented liquor, and counterparts thereof shall be in Forms IV and V.

11. In the event of the cancellation, forfeiture or determination during the currency of the excise year of any license for the retail sale of country spirit, of opium, or of hemp drugs, or of the lease of the right to manufacture country fermented liquor and of the fees leviable on licenses for the retail sale of the same, such license or lease shall be resold immediately by the Cantonment Magistrate for the remainder of the excise year. The Cantonment Magistrate shall, in effecting such resale, be guided by the principles contained in the foregoing rules so far as the same can be applied without causing undue delay; and in the event of the resale being effected by auction, the provisions of rules 5 to 8 shall apply to the proceedings. The resale will not require the sanction of the Agent to the Governor-General, to whom however it should be reported immediately.

12. Licenses for the wholesale vend of country spirit granted by the Cantonment Magistrate shall be in Form VI annexed to these rules, subject to such modifications (if any) as may, in the case of any such license, be approved by the Agent to the Governor-General in Central India. A single license only will be granted for each area to which the Law applies, and the exclusive privilege of wholesale supply of country spirit within each such area will thus be conferred on a single licensee. At least three months before the commencement of the period for which such a license is to be granted in any area to which the Law applies, notices will be published under the orders of the Agent to the Governor-General inviting candidates for the license to specify the rates at which they will undertake the supply of the whole of the spirit required for consumption in the area covered by the license, and specifying briefly the conditions of supply. The tenders received will be opened by an officer and at a time and place appointed by the Agent to the Governor-General in this behalf. The licensee will be selected, and the period for which the license is to be granted and the prices to be charged by the licensee for the spirit supplied will be determined by the Agent to the Governor-General after considering the tenders so received. The prices so determined will be intimated to the Cantonment Magistrate, by whom they shall be announced, at the time of the auction held in accordance with rule 3, for the information of candidates for licences for the retail sale of country spirit.

FORM I.

License granted by the Cantonment Magistrate for the retail sale of country spirit and counterpart of the same.

License to sell country spirit by retail at the premises known as _____ situated _____ is hereby granted to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

1. That the licensee shall pay to Government the sum of R _____ in the following instalments (in addition to the sum of R _____ —being one-sixth of the sum annually payable—already deposited by the licensee, which, if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments), viz.—

On the 1st of	R	*	_____

* Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

- NOTE.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words "11th" and "12th" suitably replaced.
- (2) In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority or with his knowledge and consent, be reclaimable by the licensee.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted :—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of the conditions of this license shall vest in Government, and shall not be reclaimable by the licensee.

3. That it shall be competent to the Cantonment Magistrate, on cancellation of the license and forfeiture of the deposit, to resell the license at the risk of the licensee, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898, and that the licensee shall not be entitled to any portion of the profit if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, handling or sale of spirits or otherwise in the business covered by this license.

5. That the licensee shall not, without the permission in writing of the Cantonment Magistrate, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the _____ Cantonment of and other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorised by the Cantonment Magistrate, be kept open throughout the year, and that a supply of country spirit sufficient to meet the demands of consumers shall be maintained.

7. That sale of country spirit only shall be made, and that sale or admixture therewith of foreign spirit shall on no pretext be made or attempted. That no country spirit shall be sold except such as shall have been lawfully

obtained from the (bonded warehouse established by the Agent to the Governor-General)
distillery licensed by the Cantonment Magistrate
for the Cantonment, and that such spirit shall not be adulterated in any way.

8. That sale shall be made only at the premises for which the license is granted and not elsewhere, and that the licensee shall not without a pass possess country spirit excepting at such premises.

9. That no spirit shall be sold or consumed on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of country spirit."

11. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance similar to the one fixed outside the shop.

12. That nothing except money shall be taken in barter for spirit and that all spirit sold shall be paid for on the spot in cash.

13. That not more than one seer of spirit shall be sold to, or removed from the shop by, any person at any one time without a special permit from the Cantonment Magistrate.

14. That spirit shall be sold only at the following strengths and at prices not lower than those specified below :—

Per Bottle.

R. a. p.

To be omitted where no stipulation regarding the strength or price of spirit is made.

In licenses for the Cantonment and Civil Lines of Nowgong, insert at end of condition 15 "that no spirit shall be supplied to any Kanjars residing at the Bharar river in the Agency limits without the written permission of the Thagi Inspector, Nowgong."

15. That no country spirit shall be sold or in any way supplied to any European non-commissioned officer or soldier, or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

16. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

17. That if so required by the Cantonment Magistrate the licensee shall keep an account showing the daily receipts and sales of spirit at his shop and the balance in store. That the licensee shall at once produce his license and accounts (if any) for the inspection of the Cantonment Magistrate or of any person generally or specially authorized by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police, or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

18. That no weights or measures except such as shall previously have been approved by the Cantonment Magistrate shall be used at the shop.

19. That the licensee shall be bound, if the Cantonment Magistrate so directs, to purchase, at a price fixed by the Cantonment Magistrate, the residue of the previous licensee's stock of country spirit to the extent of ten days' supply. Provided that he shall be required to purchase only such country spirit as shall be unadulterated and fit for human consumption.

20. This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It shall also cease to remain in force on the 1st day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the 1st condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by order of the Cantonment Magistrate in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM II.

License granted by the Cantonment Magistrate for the preparation of preparations and admixtures of opium not being morphia and its preparations nor those used for smoking, and for the retail sale of opium, poppy heads and such preparations and admixtures as aforesaid, and counterpart of the same.

License to prepare preparations and admixtures of opium not being morphia and its preparations nor those used for smoking, and to sell opium, poppy heads and such preparations and admixtures as aforesaid by retail at the premises known as _____ situated at _____ is hereby granted to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

1. That the licensee shall pay to Government the sum of R _____ in the following instalments (in addition to the sum of R _____ — being one-sixth of the sum annually payable—already deposited by the licensee, which, if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments),
viz:—

*Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

On the 1st of

R _____
* _____

Note.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words "11th" suitably replaced.

(2) In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the licensee.

Note.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted:—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of the conditions of the license shall vest in Government, and shall not be reclaimable by the licensee.

3. That it shall be competent to the Cantonment Magistrate, on cancellation of the license and forfeiture of the deposit, to resell the license at the risk of the licensee, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898, and that the licensee shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, preparation or sale of opium, poppy heads, or preparations or admixtures of opium or otherwise in the business covered by this license.

5. That the licensee shall not, without the permission in writing of the Cantonment Magistrate, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the _____ Cantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorized by the Cantonment Magistrate, be kept open throughout the year, and that a supply of opium, poppy heads, and preparations and admixtures of opium sufficient to meet the demands of consumers shall be maintained.

7. That no opium, poppy heads, or preparations or admixtures of opium shall be possessed or sold except such as shall have been obtained in accordance with the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder, or prepared from opium or poppy heads so obtained, and that the opium offered for sale as such shall not be adulterated.

8. That sale shall be made only at the premises for which this license is granted and not elsewhere, and that the licensee shall not without a pass possess opium, poppy heads, or preparations or admixtures of opium excepting at such premises.

9. That no opium, poppy heads, or preparations or admixtures of opium shall be sold on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of opium, poppy heads, and preparations and admixtures of opium."

11. That he shall not permit the consumption of opium in any form in his shop.

12. That nothing except money shall be taken in barter for opium, poppy heads, or preparations or admixtures of opium, and that all opium, poppy heads, or preparations or admixtures of opium sold shall be paid for on the spot in cash.

13. That not more than 5 tolas of opium or of any preparation or admixture thereof or than 5 seers of poppy heads shall be sold to, or removed from the shop by, any person at any one time without a special permit from the Cantonment Magistrate.

14. That no opium, poppy heads, or preparations or admixtures of opium shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person or to any child under 14 years of age.

15. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

In licenses for the Cantonment and Civil Lines of Nowgong, insert after condition 14 "That no opium, poppy heads, or preparations or admixtures of opium shall be supplied to any Kanjars residing at the Bharar river in the Agency limits without the written permission of the Thagi Inspector, Nowgong."

16. That if so required by the Cantonment Magistrate the licensee shall keep an account showing the daily receipts and sales at his shop of opium, of poppy heads, and of each preparation or admixture of opium, and the balance in store. That the licensee shall at once produce his license and accounts (if any) for the inspection of the Cantonment Magistrate or of any person generally or specially authorized by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police, or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

17. That no weights or measures except such as shall previously have been approved by the Cantonment Magistrate shall be used at the shop.

18. That the licensee shall be bound, if the Cantonment Magistrate so directs to purchase, at a price fixed by the Cantonment Magistrate, the residue of the previous licensee's stock of opium to the extent of two months' supply. Provided that he shall be required to purchase only such opium as shall be unadulterated and fit for human consumption.

19. This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1893, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It shall also cease to remain in force on the 1st day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the 1st condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by the order of the Cantonment Magistrate in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM III.

License granted by the Cantonment Magistrate for the preparation and retail sale of hemp drugs, and counterpart of the same.

License to prepare hemp drugs and to sell the same by retail at the premises known as _____ situated _____ is hereby granted to _____ (hereinafter referred to as the licensee), for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

1. That the licensee shall pay to Government the sum of R _____ in the following instalments (in addition to the sum of R _____ being one-sixth of the sum annually payable already deposited by the licensee, which if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments), viz. :—

R

On the 1st of

* _____

* Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

NOTE.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words "11th" and "12th" suitably replaced.

(2) In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee, or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the licensee.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted:—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee, or by any person employed by him or acting under his orders, or by his authority or with his knowledge and consent the Promissory Notes deposited as security for the fulfilment of this condition of the license shall vest in Government, and shall not be reclaimable by the licensee.

3. That it shall be competent to the Cantonment Magistrate, on cancellation of the license and forfeiture of the deposit, to resell the license at the risk of the licensee, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898, and that the licensee shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this licenses for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, preparation or sale of hemp drugs, or otherwise in the business covered by this license.

5. That the licensee shall not, without the permission in writing of the Cantonment Magistrate, hold or acquire any interest in a license, or farm of the fees leviable on licenses for the retail sale in the——Cantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorized by the Cantonment Magistrate, be kept open throughout the year, and that a supply of hemp drugs sufficient to meet the demands of consumers shall be maintained.

7. That no hemp drugs shall be possessed or sold except such as shall have been obtained in accordance with the provisions of the Mhow, Nimach

and Nowgong Excise Law, 1898, and of rules made thereunder, or prepared from hemp drugs so obtained, and that the ganja, charas and bhang offered for sale as such shall not be adulterated.

8. That sale shall be made only at the premises for which this license is granted and not elsewhere, and that the licensee shall not without a pass possess hemp drugs excepting at such premises.

9. That no hemp drugs shall be sold or consumed on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of hemp drugs."

11. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance, similar to the one fixed outside the shop.

12. That nothing except money shall be taken in barter for hemp drugs and that all hemp drugs sold shall be paid for on the spot in cash.

13. That not more than 5 tolas of ganja (including preparations and admixtures thereof), 5 tolas of charas (including preparations and admixtures thereof) and 20 tolas of bhang (including preparations and admixtures thereof) shall be sold to, or removed from the shop by, any person at any one time without a special permit from the Cantonment Magistrate.

14. That no hemp drugs shall be sold or in any way supplied to any European non-commissioned officer or soldier, or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person or to any child under 14 years of age.

15. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

16. That if so required by the Cantonment Magistrate the licensee shall keep an account showing the daily receipts and sales of each description of hemp drugs at his shop, and the balance in store. That the licensee shall

In licenses for the Cantonment and Civil Lines of Nowgong, insert after condition 14 "That no hemp drugs shall be supplied to any Kanjars residing at the Bharar river in the Agency limits without the written permission of the Thagi Inspector, Nowgong."

at once produce his license and accounts (if any) for the inspection of the Cantonment Magistrate or of any person generally or specially authorised by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

17. That no weights or measures except such as shall previously have been approved by the Cantonment Magistrate shall be used at the shop.

18. That the licensee shall be bound, if the Cantonment Magistrate so directs, to purchase at a price fixed by the Cantonment Magistrate the residue of the previous licensee's stock of hemp drugs to the extent of two months' supply. Provided that he shall be required to purchase only such hemp drugs as shall be unadulterated and fit for human consumption.

19. This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It shall also cease to remain in force on the first day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the 1st condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by order of the Cantonment Magistrate in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM IV.

Lease of the right to manufacture country fermented liquor and of the fees leviable on the retail sale of country fermented liquor and counterpart of the same.

Area of farm _____

Name of farmer _____

Be it known that the right to manufacture country fermented liquor and the fees leviable on licenses for the retail sale of country fermented liquor have been let in farm to _____ (hereinafter referred to as the farmer), for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the farmer or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render this lease liable to cancellation by order of the Cantonment Magistrate without prejudice to any other penalty to which the farmer or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898 :—

1. That the farmer shall pay to Government the sum of R _____ in the following instalments (in addition to the sum of R _____ —being one-sixth of the sum annually payable—already deposited by the farmer which, if it be not intermediately forfeited by the farmer for default or breach of some other condition of this lease, shall be set off against the last instalments) viz. :—

On the 1st of	* R
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

*Here insert in order the names of the months of the *tari* season and the instalments, the total of which will be equal to the annual payment.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this lease or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the farmer or by any person employed by him or

acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the farmer.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted :—

That in the event of default or breach of any of the conditions of this lease, or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the farmer or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of the conditions of this lease shall vest in Government, and shall not be reclaimable by the farmer.

3. That it shall be competent to the Cantonment Magistrate, on cancellation of the lease and forfeiture of the deposit, to resell the lease at the risk of the farmer and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the farmer in the manner provided by section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898, and that the farmer shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this lease shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this lease, for the management of the business covered by this lease. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the manufacture, transport or sale of liquor or otherwise in the business covered by this lease.

5. That the farmer shall not, without the permission in writing of the Cantonment Magistrate, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the _____ Cantonment of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. (Here will be inserted a condition specifying the trees the right to tap which is included in the lease, and the payments or other conditions subject to which tapping will be permitted.)

7. That no shops other than those specified in the list annexed shall be licensed by the farmer, and that the site of no shop shall be changed without the permission of the Cantonment Magistrate.

8. That no license shall be granted to a minor, female, eunuch or child under 14 years of age.

9. That a license in Form V countersigned by the Cantonment Magistrate shall be given by the farmer, and a counterpart taken and deposited in the Cantonment Magistrate's Office, for every shop licensed by him.

NOTE.—In respect of any shop the privilege of retail vend at which is to be exercised by the farmer, he will be required to obtain the countersignature of the Cantonment Magistrate to a license in Form V.

10. That the farmer will file in the office of the Cantonment Magistrate by the first day of each quarter a list of licenses granted by him containing the following particulars :—

Date.	Locality of shop.	Name of licensee with caste, parentage and residence.

NOTE.—Licenses in favour of the farmer as required by the note to condition 9 will also be entered in this list.

11. That the farmer shall give immediate information to the Cantonment Magistrate of any breach of law or rules relating to opium, hemp drugs or excise, that he may know, or have reason to believe, to have been committed by any person holding from him a license for retail sale.

12. This lease is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It shall also cease to remain in force on the first day of any previous month in respect of which the farmer shall have failed to pay the instalment reserved by the first condition of this lease. It shall likewise immediately cease to operate in the event of the death of the farmer during the currency of the lease. It may be forfeited by order of the Cantonment Magistrate in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____ the above-mentioned farmer, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM V.

License granted by a farmer for the manufacture and retail sale of country fermented liquor and counterpart of the same.

License to manufacture country fermented liquor and to sell it by retail at the premises known as _____ situated _____ is hereby granted by _____ farmer, to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the Cantonment Magistrate without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law, 1898:—

1. That the licensee shall pay to the farmer the sum of R
in the following instalments:—

*Here insert in order the names of the months of the *tari* season and the instalments, the total of which will be equal to the annual payment.

On the 1st of

R
* _____

2. That the business covered by this license shall not be sublet or transferred without the written permission of the Cantonment Magistrate, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the manufacture, transport or sale of fermented liquor or otherwise in the business covered by this license.

3. That the licensee shall not, without the permission in writing of the Cantonment Magistrate, hold or acquire any interest in a license, or farm of the fees leviable on licenses for the retail sale in the _____ Cantonment of

any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

* Here insert the months included in the *tari* season.

4. That the shop for which this license is granted shall, unless its closure be specially authorized by the Cantonment Magistrate, be kept open throughout the months of *_____ and that a supply of country fermented liquor sufficient to meet the demands of consumers shall be maintained.

5. (Here insert a condition regarding the trees that may be tapped and the payments or other conditions subject to which they may be tapped.)

6. That sale shall be made only at the premises for which this license is granted and not elsewhere.

7. That no liquor shall be sold or consumed on the premises between 9 p.m. and sunrise.

8. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the manufacture and retail sale of country fermented liquor."

9. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance similar to the one fixed outside the shop.

10. That nothing except money shall be taken in barter for liquor, and that all liquor sold shall be paid for on the spot in cash.

11. That not more than four seers of liquor shall be sold to, or removed from the shop by, any person at any one time without a special permit from the Cantonment Magistrate.

12. That no liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

13. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognisable and non-bailable offence.

14. That the licensee shall at once produce his license for the inspection of the Cantonment Magistrate or of any person generally or specially authorised by him in this behalf, and shall at all times give entry to the

shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

15. That no weights or measures except such as shall previously have been approved by the Cantonment Magistrate shall be used at the shop.

16. This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate. It may be cancelled by the Cantonment Magistrate on the application of the farmer for default in payment of any of the instalments reserved by the 1st condition hereof (For this purpose a statement of account certified by the farmer shall be conclusive evidence of such default, but this shall not debar the licensee from contesting such statement in a Civil Court). It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license, or of the determination during such currency of the lease held by the farmer by whom it is granted. It may be forfeited by order of the Cantonment Magistrate in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM VI.

License for the wholesale supply of country spirit and for its sale at a warehouse established in an area to which the provisions of the Mhow, Nimach and Nowgong Excise Law apply.

1. License is hereby granted under and subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of rules made or

hereafter to be made thereunder to (hereinafter called the licensee who have deposited with the Agent to the Governor-General in Central India the sum of as security for the due fulfilment of the conditions of this license) for the wholesale supply of country spirit for sale at the warehouse mentioned in schedule I, during the period commencing on the and ending on the

2. The license confers on the licensee the exclusive right of sale by wholesale of country spirit at the warehouse, the said spirit being sold and issued from the warehouse to retail vendors only, at the prices and strengths mentioned in schedule I annexed to this license, and after payment to Government of duty at such rates as may from time to time be prescribed or, in the case of spirit supplied to vendors licensed by Native States, approved in this behalf by the Agent to the Governor-General, to whom full liberty is reserved to vary the rates of duty at his discretion during the currency of the license.

3. (Here insert a condition *re* source of supply of spirit.)

Spirit shall be delivered at the warehouse in "English hogsheads," of shape such as to admit of their contents being ascertained by the use of the bung rod. Each hogshead used for the import of spirit shall either—

- (a) before it is brought into use at the warehouse, be gauged by actual measurement by the officer in charge, and its capacity and a distinguishing number marked thereon, or
- (b) bear a suitable distinctive mark and be accompanied by a certificate granted by the officer in charge of the distillery from which the spirits are supplied, stating its capacity as ascertained by him by actual measurement.

4. The warehouse buildings and well will be supplied and maintained by Government, together with Excise locks, hydrometers, and one gallon measures for testing the vessels used for measuring spirit on issue from the warehouse. The vessels in which spirits are removed from the warehouse will be supplied by the purchasers. All other articles or fittings connected with the supply, storing, gauging, handling and issue of spirits, including vats, tanks, casks, pumps, pipes, cocks, dipping rods, and bung rods and all labour other than that of the officer in charge and his clerks and peons shall be supplied by the licensee.

5. The spirit supplied shall be distilled from mahua and shall be of good quality. It may be subjected under the orders of the Excise Commissioner to analysis and, if found unfit for human consumption, may be rejected and re-distilled or destroyed under the orders of the Excise Commissioner. The officer in charge of the warehouse is also empowered to

stop, pending the orders of the officer to whom he is immediately subordinate (to whom an immediate report shall be submitted by him), the issue of any spirit that he considers bad, sending samples without delay for analysis to the Excise Commissioner or officer specified by him in this behalf.

6. Purchasers are entitled to object to the quality of the spirits before taking delivery but not afterwards. The validity of such objection shall be decided by the Excise Commissioner.

7. The licensee shall maintain at the warehouse a minimum stock of the equivalent of gallons L. P. (This minimum may be temporarily raised by the Excise Commissioner, after two months' notice to the licensee to gallons.) Whenever the stock falls short of the minimum in force, the Excise Commissioner or officer generally or specially authorised by him in this behalf may order in supplies, the cost of which may be recovered from the licensee under the provisions of section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898.

8. Retail vendors shall be entitled to have spirits issued to them with all reasonable expedition in such quantities (subject to reasonable limits) and of such of the prescribed strengths as they require on the production of the receipt for price and duty prescribed by the rules for the management of warehouses.

9. Failure to supply spirits in accordance with the foregoing condition within such time and in such quantities as may be deemed reasonable by the Excise Commissioner will entail on the licensee a penalty at the discretion of the Excise Commissioner not exceeding R5 per proof gallon of spirits reasonably demanded but not supplied. In such cases the spirit may be purchased elsewhere by the Excise Commissioner, or officer generally or specially authorised by him in this behalf, at his discretion and at the risk of the licensee. The penalty, the cost of the spirit purchased, and any loss that may result may be deducted from the amount if any due to the licensee or from the deposit or may be recovered under the provisions of section 17 of the Mhow, Nimach and Nowgong Excise Law, 1898.

10. The licensee is prohibited from holding any interest in the retail vend of country spirits or in the vend of other intoxicants in any part of the area served by the warehouse, and from employing any person who has such an interest. This prohibition does not extend to the wholesale supply of foreign liquor or of rectified or methylated spirit provided that a license has been obtained for such supply.

11. At the expiration of the license the licensee shall be entitled to demand that the storage vats and other apparatus used by him at the warehouse shall be bought from him by the incoming licensee or by Government

at a price to be determined by the Agent to the Governor-General after valuation by a valuer to be nominated with the consent of both parties. Provided—

- (1) That the licensee shall give six months' notice of his intention to claim the benefits of this clause.
- (2) That claims under this clause shall be permissible in respect of only such plant as was regularly used for or in connection with the storage of spirit at the warehouse.
- (3) That nothing shall be claimable under this clause in respect of any plant or apparatus which was not, at the time of its supply to the warehouse, approved by the Excise Commissioner in writing in this behalf, or which is not in the opinion of the Excise Commissioner in good working order and necessary for or in connection with the storage of spirit at the warehouse.

12. At the expiry of the license the licensee shall be entitled to demand that spirit of good quality not exceeding one month's supply be taken over by the incoming licensee at half an anna per gallon L. P. less than the rate fixed by this license. Provided that he shall give to the Excise Commissioner not less than a month's notice in writing of the quantity of spirit which he proposes to demand that the incoming licensee shall take over and shall thereupon be bound to make over to the incoming licensee if so required by the latter not less than half the amount specified in the notice. Should the Excise Commissioner so order, the licensee may be required to make over to the incoming licensee, at the rate fixed in this license, one month's supply of spirit, provided that not less than three months' notice shall be given of any such order.

13. As soon as possible after the end of each month accounts shall be adjusted and payment made by Government to the licensee of the price, as determined by this license, of the spirit issued from the warehouse during the previous month.

14. The licensee shall be bound by the Excise Law from time to time in force in the area for which the warehouse is established, and by the rules for the management of bonded warehouse for the storage of country spirit contained in schedule II annexed to this license, which rules may from time to time during the currency of this license be modified by the Agent to the Governor-General in Central India with the previous sanction of the Governor-General in Council, and the subsidiary rules made thereunder, and by such rules and orders as may hereafter be made or issued by competent authority under powers conferred by or by virtue of the Mhow, Nimach and

Nowgong Excise Law, 1898, or other law in force or hereafter to be in force in the area in which the warehouse is established.

15. The licensee will be at liberty to commence storing spirits in the warehouse on or after _____ but no spirit so stored shall be sold or issued from the warehouse before the _____ and the licensee shall in respect of such spirit be bound by the provisions of the law and rules referred to in the preceding condition of this license.

16. In all matters not expressly provided for herein the licensee shall accept the decision of the Commissioner of Excise, subject to appeal to the Agent to the Governor-General in Central India, whose decision shall be final.

17. In this license the words "retail vendor" and "Excise Commissioner" shall be understood to have the meanings assigned to them in the rules contained in schedule II hereto annexed.

18. It is furthermore agreed that the cost of stamping this license and the counterpart thereof shall be borne by the licensee.

NOTE—This license and its counterpart are each liable to a stamp duty at 8 annas under Articles 5 (b) and 25 of schedule I of the Indian Stamp Act, 1899.

SCHEDULE I.

Name of warehouse.	Strength of spirit.	Price per gallon.
	25° U. P. 60° U. P.	Rs. A. P.

SCHEDULE II.

Rules¹ for the management of bonded warehouses for the storage of country spirit.

Signed.

Cantonment Magistrate of

Dated _____

Counterpart.

We _____, the above named for ourselves
I myself
our heirs, legal representatives and assigns, hereby agree to all the terms
my and conditions hereinbefore written and expressed.

Dated

190 .

Witness

Licensee.

[*Gazette of India*, 1908, Pt. II, p. 814.]

¹ Printed *supra* p. 237.

Rules regulating
import and vend of
denatured spirit.

No. 1723 C., dated the 20th September 1912.—In exercise of the powers conferred by section 41 of the Mhow, Nimach and Nowgong Excise Law, 1898,¹ the Agent to the Governor-General in Central India is pleased to make the following rules governing the import and vend of denatured spirit:—

RULES.

I. In these rules the expression “denatured spirit” means spirit that has been effectually and permanently rendered unfit for human consumption in the manner prescribed

- (i) in the case of spirit imported from beyond seas, by the rules regarding the denaturing of imported spirit in force under the Sea Customs Act, 1878, at the port of import,
- (ii) in the case of spirit manufactured in India, by the law and rules regarding the denaturing of spirit in force under Act XVI of 1863 at the place of manufacture.

II. Licenses for the sale of denatured spirit shall be in the form annexed to these rules.

III. Licenses for the sale of denatured spirit shall be granted by the Cantonment Magistrate for such periods not exceeding a year as will ensure their expiring on the last day of a quarter.

IV. Such licenses shall be granted, free of charge, to persons applying for them.

Provided that the Cantonment Magistrate may reject any application for the grant of renewal of a license, on the ground that the applicant is not, in his opinion, a fit person to hold a license, or that a sufficient number of licenses have already been granted, or for any other sufficient reason.

V. Permits granted by the Cantonment Magistrate for the purchase of denatured spirit in quantities exceeding one gallon shall be in the form annexed to these rules.

VI. The permits prescribed in the foregoing rule may be granted by Cantonment Magistrates to chemists, varnish makers or others engaged in arts, manufactures or chemistry who require to use considerable quantities of denatured spirit for the purposes of their business or occupation.

VII. Permits to import denatured spirit shall be in the annexed form and shall be issued free of charge. They may be granted by the Cantonment Magistrate to persons licensed for the sale of denatured spirit, or to persons holding permits under rule V.

VIII. These rules shall come into force from the 1st January 1913.

¹ Printed, Vol. 1, p. 131.

LICENSE FOR THE SALE OF DENATURED SPIRIT.

License to sell denatured spirit at the premises known as
 situated at _____ is hereby granted to _____ for a
 period of _____ commencing on the _____ and ending on
 the _____ subject to the following conditions, the infraction of any of which
 or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law,
 1898, or of the rules made thereunder, by the licensee or by any person
 employed by him or acting under his orders or by his authority, or with his
 knowledge and consent shall render the license liable to forfeiture by order of
 the Cantonment Magistrate without prejudice to any other penalty to which
 the licensee or the person committing such infraction may be liable under
 sections. 29, 30 and 32 of the Mhow, Nimach and Nowgong Excise Law,
 1898.

1. That the business covered by this license shall not be sub-let or trans-
 ferred without the written permission of the Cantonment Magistrate nor shall
 an agent be appointed, without such permission endorsed on this license, for
 the management of the business covered by this license. That no person
 suffering from leprosy or other infectious or contagious disease and no person
 under 14 years of age shall under any circumstances be employed in the
 handling of the spirit or otherwise in the business covered by this license.

2. That the licensee shall procure his supplies of denatured spirit either—

- (i) by direct importation from beyond sea in accordance with the law
 and rules regulating such import, or
- (ii) by purchase from a person licensed under these rules for the sale of
 denatured spirit, or
- (iii) by purchase from a person licensed under any law in force in British
 India for the sale of denatured spirit, in accordance with the law
 and rules in force in the place for which such person is licensed
 and in the areas through which the spirit passes in transit.

3. That the licensee shall, before selling denatured spirit to any purchaser
 use all reasonable diligence to ascertain the quantity already in the purchaser's
 possession, and shall not at one time sell to him more than one gallon or such
 smaller quantity as, together with what is, or in good faith is believed to be
 in the buyer's possession, is equal to one gallon. Provided that the licensee
 may sell a quantity of denatured spirit greater than one gallon—

to a person licensed to sell denatured spirit or

to a person holding a permit granted by the Cantonment Magistrate
 authorising him to purchase quantities greater than one gallon.

In the latter case the quantity sold to any such person at one time shall not exceed such quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, is equal to the quantity that he is permitted to purchase.

4. That the licensee shall not have in his possession at any one time denatured spirit in any quantity in excess of one hundred gallons.

5. That no denatured spirit shall be sold before sunrise or after 9 o'clock at night.

6. That sale shall be made only at the premises for which this license is granted, and not elsewhere.

7. That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed vendor of denatured spirit."

8. That the licensee shall not, without taking out a separate license, sell any spirit other than denatured spirit, and if he holds or obtains such separate license the admixture of denatured spirit with other spirit shall under no pretext be attempted by him.

9. That the licensee shall keep a daily account of his sales in the following form, and shall submit an abstract thereof at the end of each quarter to the office of the Cantonment Magistrate :—

	(a)		(b)		(c)		(d)		(e)	(f)	(g)
Date.	Balance in hand.		Quantity received.		Total.		Quantity sold.		Full name of person to whom sold.	Full address of purchaser.	Trade or occupation of purchaser.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.			
1	2	3	4	5	6	7	8	9	10	11	12

10. That the licensee shall, when required to do so, produce his license and accounts for the inspection of the Cantonment Magistrate or of any person specially or generally authorised by him in this behalf, and shall, at any time of the day or night give entry to the shop to any Police or Excise Officer exercising powers not inferior to those of a Sub-Inspector of Police.

11. That the Cantonment Magistrate shall be at liberty to withdraw this license at any time should it appear to him undesirable to allow its continuance.

This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Cantonment Magistrate of

Dated.

Counterpart.

I, _____ the above-mentioned licensee do hereby accept the foregoing conditions.

Signature.

Date.

Signature of witness.

Permit authorising the purchase and possession of denatured spirit in quantities exceeding one gallon.

Permit to purchase denatured spirit in quantities exceeding one gallon, and to possess the same at the premises known as _____ situated at _____ for the purpose of _____ is hereby granted to _____ for a period of _____ commencing on the _____ and ending on the _____

subject to the following conditions, the infraction of any of which or of any of the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, or of the rules made thereunder, by the permit-holder or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent shall render the permit liable to forfeiture by order of the Cantonment Magistrate without prejudice to any other penalty to which the permit-holder or the person committing such infraction may be liable under the Mhow, Nimach and Nowgong Excise Law, 1898.

1. That the permit-holder shall procure his supplies of denatured spirit either :—

- (i) by direct importation from beyond sea in accordance with the law and rules regulating such import, or
- (ii) by purchase from a person licensed under these rules for the sale of denatured spirit, or,

(iii) by purchase from a person licensed under any law in force in British India for the sale of denatured spirit, in accordance with the Law and rules in force in the place for which such person is licensed and in the areas through which the spirit passes in transit.

2. That the permit-holder shall not have in his possession at any one time more than gallons of denatured spirit.

3. That the denatured spirit shall be kept only in the premises for which this permit is granted, and shall not be sold or utilized otherwise than for the purposes specified in the permit.

4. That the permit-holder shall keep a daily account of his stock in the following form, and shall submit an abstract thereof at the end of each quarter to the office of the Cantonment Magistrate :—

	(a)		(b)		(c)		(d)	
Date.	Balance in hand.		Quantity received.		Total.		Quantity used.	
	Gals.	Bottles.	Gals.	Bottles.	Gals.	Bottles.	Gals.	Bottles.
1	2	3	4	5	6	7	8	9

NOTE.—The Cantonment Magistrate may dispense with conditions 4 and 5 in any case in which they are, in his opinion, unnecessary, and would be productive of hardship or inconvenience to the permit-holder.

5. That the permit holder shall, when required to do so, produce his permit and accounts for the inspection of the Cantonment Magistrate or of any person specially or generally authorized by him in this behalf, and shall, at any time of the day or night, give entry to the premises for which this permit is granted to any Police or Excise Officer exercising powers not inferior to those of a Sub-Inspector of Police.

6. That the Cantonment Magistrate shall be at liberty to withdraw this permit at any time should it appear to him undesirable to allow its continuance.

7. This permit is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It shall have effect from the to the

and unless renewed by the latter date by special order of the Cantonment Magistrate shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Cantonment Magistrate.

Dated

Cantonment Magistrate of

Counterpart.

I, the above-mentioned permit-holder, do hereby accept the foregoing conditions.

Signature.

Date.

Signature of witness.

ORIGINAL.

Permit to import denatured spirit.
No. of permit.
Date of issue.
Name of person authorised to import.
Place from which to be imported.
Destination of spirit.
Quantity of spirit to be imported.
Period of validity of permit.

DUPLICATE.

Permit to import denatured spirit.
No. of permit.
Date of issue.
Name of person authorised to import.
Place from which to be imported.
Destination of spirit.
Quantity of spirit to be imported.
Period of validity of permit.

Signature of Cantonment Magistrate. Signature of Cantonment Magistrate.

No. 196-C., dated the 6th February 1912.—In exercise of the power conferred by section 41 of the Mhow, Nimach and Nowgong Excise Law 1898,¹ as subsequently amended, the Agent to the Governor-General in Central India is pleased to make the following rules to regulate the traffic in morphia, cocaine and cocaine substitutes in the Cantonments of Mhow, Nimach and Nowgong:—

I.—DEFINITIONS.

1. In these rules—

- (a) "Morphia" means the alkaloid of opium known as morphia or morphine and includes all preparations or admixtures of the same.
- (b) "Coca" means the dried or green leaves of the coca plant (*Erythroxylum coca*) and includes the plant itself.

¹ Printed, Vol. I, p. 181.

- (c) "Cocaine" means the alkaloid obtained from the coca plant and includes all preparations and admixtures thereof.
- (d) "Cocaine substitutes" mean all such synthetic preparations as have a physiological action similar to that of cocaine.
- (e) "Licensed druggist" means a person who deals in European medicines and drugs as a means of livelihood and has been licensed with the approval of the local medical authority to sell morphia, preparations thereof, cocaine or cocaine substitutes, or any of them.
- (f) "Medical practitioner" means a graduate in medicine of a recognised University in India, Europe or America, a medical practitioner eligible for registration on the medical register of Great Britain, a medical subordinate in Government employment, including a Sub-Assistant Surgeon, a duly qualified dentist entitled to be entered in the dentists' section of the medical register of Great Britain and any medical officer in private employment not included in the above list whom the Cantonment Magistrate may direct to be admitted to the privileges of a medical practitioner for the purpose of these rules.

II.—IMPORT AND TRANSPORT.

2. The import of coca is prohibited. The import of morphia, cocaine and cocaine substitutes by means of the post or from foreign territory by land is also prohibited.

3. The import and transport of morphia, cocaine and cocaine substitute by other means are permitted only by licensed druggists and medical practitioners under a pass obtained from the Cantonment Magistrate. Import shall be from Bombay or by sea *via* Bombay, and a duplicate copy of the pass shall be forwarded in the former case to the Collector of Bombay, and in the latter to the Collector of Customs, Bombay.

4. Transport on behalf of private persons is permitted only in respect of the quantities which they are authorized to possess.

III.—SALE.

5. The sale of coca is prohibited.

6. A licensed druggist or medical practitioner may sell morphia, cocaine or cocaine substitutes—

- (a) to another licensed druggist or medical practitioner in quantities not exceeding those which they are entitled to possess;

(b) to a private person in such quantities as may have been prescribed for him by a medical practitioner.

7. Every such sale must be recorded in an account book which must be kept up from day to day. Every sale of cocaine or cocaine substitutes to a private person must be supported by a copy of the prescription. Not more than one sale must be made on the same prescription unless it is distinctly so stated in the prescription.

IV.—POSSESSION

8. A licensed druggist may possess morphia, cocaine and cocaine substitutes in such quantities as may be specified in his license. ¹[This limit applies to all the drugs mentioned taken together, and not to each individually.]

9. A medical practitioner may possess morphia, cocaine and cocaine substitutes in quantities not exceeding half an ounce at any one time.

10. A private person may possess such quantity of morphia, cocaine or cocaine substitutes as he may have purchased under the prescription of a medical practitioner.

V.—GENERAL.

11. Nothing in these rules shall be held to apply—

- (1) to import, transport, possession or sale on behalf of Government;
- (2) to mouth lozenges or tabloids containing less than one-sixteenth grain of cocaine in each;
- (3) to cocaine used in impure solution in ointments for local application or made nauseous to the taste;
- ²(4) to such other medicinal preparations of the poppy and coca plants as may from time to time be declared by the Agent to the Governor-General in Central India to be exempt from the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898,³ and rules thereunder.

[*Gazette of India*, 1912, Pt. II, p. 217.]

No. 905 C., dated the 4th May 1912.—In pursuance of Central India Agency ⁴notification No. 196-C., dated the 6th February 1912, and in exercise of the powers conferred by section 41 of the Mhow, Nimach and Nowgong Excise Law, 1898, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following forms for licenses and passes granted for

Forms of sale license and import pass for morphia, cocaine and cocaine substitutes.

¹ Added by notification No. 1670 C., dated the 9th September 1912. *Gazette of India*, 1912, Pt. II, p. 1482.

² Added by notification No. 2035 C., dated the 22nd November 1912. *Gazette of India*, 1912, Pt. II, p. 1825.

³ Printed, Vol. I, p. 131.

⁴ Printed, *supra* p. 315.

the sale of morphia, cocaine and cocaine substitutes in the areas to which the said Law applies and for the import thereof into the said areas.

FORM I.

License for the sale of morphia, cocaine and cocaine substitutes as defined in the rules published under Central India Agency notification No. , dated the

Name of Licensed Druggist.

Locality of shop.

Be it known that _____ residing in _____ is hereby authorized by the Cantonment Magistrate of _____ with the approval of the local medical authority to sell morphia, cocaine and cocaine substitutes from the date of this license up to and including the 31st March 191 _____ under the following conditions :—

1. That he shall not transfer or purport to transfer this license to any other person.
2. That he shall not have in his possession at any one time more than one ounce of morphia, cocaine and cocaine substitutes. (If it is desired to authorize the possession of a larger quantity, the special sanction of the Agent to the Governor-General in Central India must be obtained to the insertion in the license of a quantity exceeding one ounce.)

¹ NOTE.—The foregoing limit applies to all the drugs mentioned taken together, and not to each individually.]

3. That he shall not import morphia, cocaine and cocaine substitutes or any of them by means of the post or from foreign territory *by land*, and that he shall purchase all morphia, cocaine and cocaine substitutes to be sold under this pass either from or *via* Bombay *only* under passes granted by the Cantonment Magistrate of _____ and not otherwise.
4. That he shall store and sell morphia, cocaine and cocaine substitutes or any of them only at the premises for which this license is granted and not in any other place without obtaining a separate license for such other place.
5. That he shall not sell morphia, cocaine or cocaine substitutes to any person other than—

(i) another licensed druggist or medical practitioner, in

¹ Added by notification No. 1670 C., dated the 9th September 1912. *Gazette of India*, Pt. II, p. 1482.

quantities not exceeding those which they are entitled to possess,

- (ii) to a private person in such quantities as may have been prescribed for him by a medical practitioner provided that not more than one sale may be made on the same prescription unless it is distinctly so stated in the prescription and that a copy of every prescription on the authority of which a sale is made should be retained by the licensee.

6. That he shall keep a correct daily account in the following form, to be balanced at the close of each day, in a printed Account book (duly paged) to be purchased at the Cantonment Magistrate's office, separate set of pages being set aside for each intoxicating drug sold under this license.
7. That he shall produce his license and accounts of sale of morphia, cocaine and cocaine substitutes and the copies of prescriptions referred to in condition 5 for inspection at once on the demand of the Cantonment Magistrate or of any other officer specially or generally authorized by him in this behalf.

Date.	Balance in hand yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Name of purchaser.	Address.	Date of prescription (if any) and name of medical practitioner who granted it.	Remaining in store.	Signature of purchaser in case of sales to medical practitioners and licensed druggists.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

8. This license is granted subject to the provisions of the Mhow, Nimach and Nowgong Excise Law, 1898, and of the rules made thereunder. It may be cancelled by the said officer at any time should it appear to him undesirable to allow its continuance.

Cantonment Magistrate.

Dated

1912.

Counterfoil
Duplicate
Triplicate

FORM II.

Pass for the Import of Morphia, Cocaine and Cocaine Substitutes.

Medical Practitioner
Licensed Druggist

residing at _____
is hereby authorized to import ^{from} _{via} Bombay for use in his ^{practice} _{business} at _____
_____ oz. drams of _____ subject to the
rules regulating export from the Bombay Presidency. The drug shall be
conveyed by the most direct route to the pass-holder's premises at _____
and bulk shall not be broken in transit.

This pass will be valid up to the _____ only,
and must, on its expiry or on the previous arrival of the drug at its destination,
be returned by the holder to the officer by whom it was issued.

Signature of the Cantonment Magistrate.

Seal

Date

[*Gazette of India*, 1912, Pt. II, p. 628.]

Disposal of
confiscated articles.

No. 1155-C., dated the 17th June 1908.—In exercise of the powers conferred by section 41 (5) of the Mhow, Nimach and Nowgong Excise Law, 1898¹, and with the previous sanction of the Governor-General in Council, the Agent to the Governor-General in Central India is pleased to make the following rules as to the disposal of things confiscated under that Law :—

- (1) Any spirit, liquor or drug confiscated under the said Law shall be destroyed under the orders of the officer ordering the confiscations unless the estimated value thereof exceeds Rs10 in which case the confiscated article shall be disposed of in such manner as the Cantonment Magistrate may, with due regard to the rights of the farmers, direct.
- (2) Any other article confiscated under the said Law shall be sold by public auction and the proceeds shall be credited to the Cantonment Fund.

[*Gazette of India*, 1908, Pt. II, p. 1182.]

No. 1162-C., dated the 18th June 1908.—In exercise of the powers conferred by section 42 of the Mhow, Nimach and Nowgong Excise Law, 1898¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to exempt from the operation of sections 15 and 16 of the said Law intoxicating drugs in transit through the Cantonment and Civil Lines of Nowgong to the Native States in Central India under and in accordance with the conditions of permits granted by the Political Agent to the authorities or contractors of such States.

Exemption at
Nowgong of drugs in
transit to Central
India States under
permit.

[*Gazette of India*, 1908, Pt. II, p. 1061.]

No. 553-B., dated the 27th March 1913.—The Agent to the Governor-General in Central India is pleased to cancel Central India Agency notification No. 1807-C., dated the 29th October 1909, and to direct that, all powers and duties heretofore exercised and performed in virtue of that notification by the First Assistant to the Agent to the Governor-General in Central India shall be exercised and performed by the Excise Commissioner for Central India.

Powers and duties
of the Excise
Commissioner.

[*Gazette of India*, 1903, Pt. II, p. 670.]

¹ Printed, Vol. I, p. 131.

INDORE RESIDENCY BAZARS.

VIII.—Orders under Acts locally applied.

Indian Arms Act,
1878.

Application of the
Indian Arms Rules,
1909.

No. 1881-G., dated the 6th October 1911.—In exercise of the powers conferred by sections 4, 10, 11, 17 and 27 of the Indian Arms Act, 1878 (XI of 1878), as applied to the Cantonments of Agar, Goona, Sehere and to the Indore Residency Bazars by the notification of the Government of India in the Foreign Department¹, No. 1880-G., dated the 6th October, 1911, the Governor-General in Council is pleased to declare that the Indian Arms Rules, 1909, published with the notification of the Government of India in the Home Department², No. 3102-Public, dated the 16th August, 1909, so far as they are applicable, shall be the rules in force in the areas above mentioned under the said Act;

Provided that references to the Local Government shall be read as referring to the Agent to the Governor-General in Central India.

[*Gazette of India*, 1911, Pt. I, p. 816.]

Hackney-carriage
Act, 1879.

Rules.³

No. 4747-I. B., dated the 26th October 1900.—The following Rules under section 20-A of the Stage-Carriages Act, 1861 (XVI of 1861)³, as applied to the Indore Residency limits by the notification of the Government of India in the Foreign Department, No. 4745-I. B., dated the 26th October 1900, shall have force in the said limits :—

I.—No stage-carriage of any kind shall be let to hire, or taken to ply or offered for hire, except under a license granted in that behalf as provided in these rules.

II.—No person shall act as driver of a stage-carriage except under a license granted in that behalf as provided in these rules.

III.—Every stage-carriage within Indore Residency limits and every driver of a stage-carriage shall be licensed by a licensing officer appointed by the Residency Magistrate who shall keep a register in which he shall enter every stage-carriage under its class and give it a number by which it shall be known.

IV.—The owner of any carriage who is desirous of having it licensed as a stage-carriage must apply to the licensing officer stating the class in which he desires that the carriage may be licensed, and he shall submit the carriage,

¹ See now notification No. 2365-I. B., dated the 14th November 1912. Printed Vol. I, p. 110.

² Printed in Appendix XVII.

³ Act XVI of 1861 has been superseded in the Indore Residency Bazars by Act XIV of 1879, as applied by notification No. 2365-I. B., dated the 14th November 1912, see Vol. I, p. 110. These rules not being inconsistent with that Act, are kept in force by paragraph II of that notification.

harness and horses to be used therewith for the inspection of the licensing officer at such time and place as the said officer shall appoint. The licensing officer shall after such inspection decide either to grant the license applied for or to refuse it. When a license is granted the licensing officer shall deliver the license duly signed to the owner of the stage-carriage.

The person in whose name any carriage is licensed shall be deemed the owner of such carriage for the purpose of these rules.

V.—The following particulars shall be entered in the register to be kept
 A metal plate might, by the licensing officer and shall also be specified in if preferred, be used the license to be given to the owner and they shall be instead of a card. inserted in English and Urdu on a card which shall be provided by the licensing officer to be affixed to some conspicuous part of the different classes of carriages :

- (1) The class in which the carriage is licensed and the number assigned to it in the register.
- (2) The name and residence of the owner of the carriage.
- (3) The description, number, and minimum height of the animals to be employed in drawing such carriage.
- (4) The number of persons the carriage is licensed to carry.
- (5) The weight of luggage the carriage is licensed to carry.

VI.—The following shall ordinarily be the classes of stage-carriages :

First class.—Carriages drawn by one horse of height of 15 hands or over, or two horses of the height of 13 hands or over, regard being had to the condition of the horse or horses and the state of the carriage which must be such as to entitle it to rank in the first class.

Second class.—Carriages drawn by one horse of the height of 14 hands or over, or two horses of the height of 12 hands or over :

Provided that when any horse or horses are not of the stipulated height, but are nevertheless in the opinion of the licensing officer fit to draw the carriage of the class in which registration is applied for registration may be made in that class.

Third class.—Carriages not coming under the above descriptions.

VII.—Notice of transfer of ownership of any stage-carriage is to be made in writing to the licensing officer by the transferee within one week from the date of transfer. The licensing officer will thereupon make the necessary alterations in the register, license and card.

VIII.—Any person desiring to be licensed as a stage-carriage driver shall apply in person to the licensing officer, who after ascertaining that he is not incompetent to drive a stage-carriage may grant him a license as a driver. Provided that the license may be refused whenever the licensing officer is of opinion that it would be inexpedient to grant it to person applying.

The licensing officer shall keep a register in which he shall enter the name, father's name, age and residence of all persons who have been licensed as drivers and also give to each a number in the register.

The licensing officer shall, at the time of granting the license, deliver to the driver a ticket containing the number, name, etc., of the driver and the year for which he has been registered.

IX.—The following fees shall be payable for licenses granted under these rules :

	Per annum.
	R A. P.
(1) For a stage-carriage of the 1st class .	4 0 0
(2) For a stage-carriage of the 2nd class .	2 0 0
(3) For a stage-carriage of the 3rd class .	1 0 0
(4) For the driver of a stage-carriage .	0 8 0

X.—It shall be the duty of the licensing officer to satisfy himself from time to time that the animals, harness, and other things used with a licensed carriage are in a serviceable condition and fit for the public use and also that they are properly kept. A license may at any time be suspended or revoked when this is not the case.

XI.—Every stage-carriage must carry two carriage lamps of the usual pattern properly fixed with clean glasses, except ekkas and camel and bullock carts, which must carry at least one good and sufficient light.

XII.—The proprietor, or in his absence some responsible person, shall always be on the premises where the stage-carriages are kept to supply carriages when required. Such officers as may be appointed by the Residency Magistrate may at any time inspect the different carriage-yards, premises, and stabling, and require that they be kept properly cleaned and in good order. In the event of such directions not being obeyed the license may be suspended or revoked.

XIII.—Licenses issued under these rules shall be in force from the 1st April of the year in which they are granted to the 31st March of the ensuing year. Licenses granted on any date subsequent to the 1st April shall continue in force to the 31st March following and no longer. Such licenses will be subject to suspension or withdrawal for a breach of any of the rules

contained herein by order of a Magistrate in any case which may come before him and if—

- (1) the owner allows an unlicensed stage-carriage to ply for hire;
- (2) the owner employs or permits an unlicensed driver to drive a stage-carriage;
- (3) the owner or driver cruelly beats, ill-treats, over-drives, tortures, or causes, procures or permits any animal drawing the same to be cruelly beaten, ill-treated, over-driven, or tortured, or allows any carriage to carry a greater number of passengers or a greater weight of luggage than such carriage is licensed to carry;
- (4) the owner or driver of a stage-carriage harnesses or drives or permit to be harnessed or driven any animal which from sickness, age, wounds or other causes is unfit to be harnessed or driven;
- (5) the owner of a stage-carriage of the first, second or third class has not a legibly inscribed card affixed to a conspicuous part of such carriage as required by these rules;
- (6) the driver of a stage-carriage does not carry with him while on duty his ticket in good and legible condition;
- (7) the driver of a stage-carriage is drunk during his employment or makes use of insulting or abusive language or gestures, or wilfully obstructs or hinders the driver of any other carriage in taking up or setting down any person, or wrongfully prevents or endeavours to prevent the driver of another stage-carriage from being hired, or who, being hired by time, desists from carrying the hirer before he has been discharged by him;
- (8) the owner or driver of a stage-carriage demands more than the proper fare to which he is entitled under these rules or, except on reasonable and sufficient grounds, refuses to admit and carry in his carriage the number of persons and amount of luggage for which such carriage is licensed;
- (9) the owner of a stage-carriage omits to produce the driver employed thereon when ordered by a Magistrate to do so.

XIV.—On a stage-carriage being licensed the owner shall cause the number of the license and class thereof to be distinctly painted in English and Urdu on the outside of the first and second class carriages and in Urdu only on third class carriages.

XV.—The Residency Magistrate may determine the places where stage-carriages shall be allowed to wait for hire and prohibit them from so waiting at any other place.

XVI.—The following rates of fare shall be charged by the proprietors and driver of stage-carriages, and must be paid by any person hiring such carriages :—

By time.

For a day of 9 hours—

	R	a.	p.
1st class . . .	4	0	0
2nd class . . .	2	8	0
3rd class . . .	1	12	0

Quarter day of 3 hours—

	R	a.	p.
1st class . . .	1	8	0
2nd class . . .	1	2	0
3rd class . . .	0	14	0

For half-a-day of 5 hours—

	R	a.	p.
1st class . . .	2	8	0
2nd class . . .	1	8	0
3rd class . . .	1	2	0

For two hours—

	R	a.	p.
1st class . . .	1	4	0
2nd class . . .	0	14	0
3rd class . . .	0	10	0

For one hour or part of an hour—

	R	a.	p.
1st class . . .	0	12	0
2nd class . . .	0	8	0
3rd class . . .	0	6	0

N.B.—Night rates two annas extra per hour. Night to reckon from 7 P.M. to 5 A.M.

The charge for the hire of a carriage to drive from the station to any place within the Residency limits and *vice versa* shall be as follows :—

	R	a.	p.
For a 1st class carriage . . .	0	8	0
For a 2nd class carriage . . .	0	6	0
For a 3rd class carriage . . .	0	4	0

XVII.—Fares for distances beyond the Residency limits must be settled by private agreement as must those for carriages of a distinctly superior class kept at hotels and livery stables for which a special license must be taken out on such terms as the Residency Magistrate may impose. Such carriages may be exempted from all or any of the provisions of these rules at the discretion of the Residency Magistrate.

XVIII.—A driver of a stage-carriage is entitled to claim his discharge from any passenger after having been employed by such passenger for a whole day or 9 hours or at any time in case he is himself sick or his horse is lame or sick, provided that in either case he supplies another stage-carriage to the passenger, if required to do so and another can be found. A driver or owner may refuse to let his carriage under the same circumstances or when asked to ply beyond the Residency limits, and shall be bound to do so when

asked to carry either a greater number of passengers or a greater weight of luggage than he is licensed to carry, or any person suffering from contagious or infectious disease or any corpse.

XIX.—The number of persons and the weight of luggage to be carried in a stage-carriage shall ordinarily be as under :—

Description of carriage	LOAD.	
	Passengers.	Luggage.
1st class	Not exceeding 3 passengers .	Not exceeding 3 maunds.
2nd class	Ditto	Ditto.
3rd class	Ditto	Ditto.

It shall however be at the discretion of the licensing officer in special cases, having regard to the fitness of the stage-carriage and horse, to give license to carry four persons.

XX.—The owner of a stage-carriage shall be bound to exhibit in a conspicuous part of the inside of each carriage a schedule in English and Urdu of the fares chargeable under these rules for carriages of its class. He shall also be responsible that such list is kept in a good and legible condition. Any person wilfully or wantonly destroying or defacing the same shall be held to have committed a breach of these rules.

XXI.—Every driver of a stage-carriage on being licensed shall be provided with a number, badge or ticket and shall produce his license when required by a Magistrate or any other person duly authorised by the Residency Magistrate in that behalf. Such licenses and badges are not transferable.

XXII.—It shall be incumbent on every driver or owner of a stage-carriage in which property shall be left to take the same, unless sooner claimed by the owner, to the nearest Police Station within twenty-four hours. The Police officer with whom any such property shall be deposited shall forward it to the Residency Magistrate or such officer as the latter may appoint, who shall forthwith enter in a book to be kept for that purpose the description of such property and the name and the address of the driver bringing it. The property may be returned to any person claiming it on satisfactory proof that he is the owner thereof after payment to the driver of all expenses incurred and a reasonable reward, to be fixed by the Residency Magistrate, provided always that if such property shall not be claimed by, and proved to belong to some person within one year after it shall have been

deposited, it may be sold or otherwise disposed of and the proceeds after deducting the expenses, shall be equally divided between the driver and the funds of the Residency Bazar.

XXIII. - An appeal from the orders of the licensing officer appointed under these rules shall lie to the Residency Magistrate whose decision shall be final.

[*Gazette of India*, 1900, Pt. I, p. 690.]

Probate and Administration Act, 1881.

District Court to receive applications.

Epidemic Diseases Act, 1897.

Delegation of powers to the Agent to the Governor-General.

Rules.

No. 611-B., dated the 2nd April 1913.—Printed, *supra* p. 369.

No. 5041-C., dated the 20th December 1906.—Printed in Appendix XVI.

No. 3241, dated the 22nd April 1903.—In exercise of the powers conferred by notification No. 1716-A., dated the 17th April, 1903, of the Government of India in the Foreign Department, the Agent to the Governor-General in Central India issues the following rules under section 2, sub-section (1), of the Epidemic Diseases Act, 1897 :—

RULES RELATING TO THE INDORE RESIDENCY BAZARS.

1. If in any house a person becomes ill or dies of a disease which is known or suspected to be plague, the owner of such house or, if the owner be non-resident, the occupier and every head of a family resident therein, shall forthwith report the occurrence of such illness or death at the nearest police station.

2. If there is, or has been, resident in any house a person who has come from any place in which plague is prevalent, the owner of such house or, if the owner be non-resident, the occupier and every head of a family resident therein, shall report at the chief police station or kotwali (1) the illness of any person in such house, or (2) the death of any person in such house, immediately such illness is apparent or death occurs.

3. Any medical practitioner who (1) attends a case of illness in a house in which there is present a person who has come from a place where plague is prevalent, or who (2) attends in any house a case in which he has reason to believe the sick person to be infected with plague, shall forthwith report such illness to the chief police station or kotwali.

4. On receiving a report under rules 1, 2, or 3 the officer in charge of the police station shall immediately report the matter to the District Superintendent of Police, the officer in charge of the Residency Bazars, and the Health Officer.

Explanation.—The Residency Surgeon shall be the Health Officer unless another Medical Officer is appointed by the Agent to the Governor-General to be Health Officer.

5. Compulsory corpse inspection by Medical Officers should not be resorted to, but during an outbreak of plague all deaths, the cause of which cannot be determined not to be plague, should be treated as death from plague. It will be open to any persons to voluntarily submit a dead body to the examination of a medical officer if they wish to avoid the death from being treated as due to plague.

6. The owner and occupier of a house, and the head of any family resident therein, shall comply with any direction that may be issued by the Health Officer with regard to the disinfection and cleaning of a house, the disinfection or destruction of clothing and personal effects, the disposal of any corpse, the improvement of the sanitary condition of the premises and other similar matters.

7. The Health Officer shall, if he considers it necessary, himself take measures for the disinfection of a house and for the other matters referred to in the preceding rule. Should the Health Officer think it necessary and practicable to burn or otherwise destroy any non-masonry and inflammable structure, he will report the case to the Officer in charge of the Residency Bazars and act on his orders. The Officer in charge of the Residency Bazars may order the burning or destruction of any hut or other temporary structure, if disinfection cannot be satisfactorily effected.

8. The Health Officer may, with the previous sanction of the Agent to the Governor-General, require the owner or occupier of any house to permit him to enter his premises and examine any person whom such Health Officer has reason to believe to be infected with plague. If the person in question be a female the examination shall, if she or her relatives so desire, be made through a female doctor, female Hospital Assistant, or other female agency.

9. If on examination of a sick person in a house or other place within the limits of the Residency Bazars, the Health Officer suspects (1) that such person is infected with plague, or (2) considers that he is actually suffering from plague, the Health Officer may, if authorised on that behalf by the Agent to the Governor-General, arrange for the removal of such person (1) to an observation shed, or (2) to a temporary hospital established for the purpose, and for his detention, dieting, and medical treatment therein.

10. If in any case a person removed to a temporary hospital is accompanied by a companion or attendant, the Health Officer shall require the companion or attendant to live in the immediate neighbourhood of the temporary hospital in a segregation hut or tent provided for the purpose,

and to remain in such place until he receives permission from the Health Officer to depart.

11. If a person is attacked with plague while so segregated, the Health Officer shall remove such person to the temporary hospital and shall keep under observation in a segregation hut, tent, or suitable structure for a period of 10 days from the date of such removal, any companion or attendant who has been with the person attacked.

12. Upon the death of a sick person from plague the Health Officer, if authorized on that behalf by the Agent to the Governor-General, may for ten days detain under observation all persons who have been in attendance, in segregation huts, tents, or suitable structures established for the purpose in the neighbourhood.

13. If plague has become prevalent in a portion of the Residency Bazaars the Health Officer may, with the previous sanction of the Agent to the Governor-General direct the inhabitants of any street, *moholla*, or other locality to evacuate their houses, to remove to a temporary settlement established, as a place of segregation, at a distance from the infected quarter, and to remain in such settlement for so long as he may consider necessary. After evacuation, the Health Officer shall arrange for the thorough disinfection and cleansing of the empty premises, and shall not permit the inhabitants to return until the premises are considered free from infection.

14. A person dealt with under the foregoing rules shall comply with any direction that may be given to him by the Health Officer with regard to his removal to, and his detention and treatment in, an observation shed temporary hospital, or place of segregation, and with respect to the disinfecting or burning of the clothing and personal effects, the disposal of any corpse, or with respect to any other similar matter : he shall not depart from any such place of detention without the permission of the Health Officer.

15. In the case of a European or Muhammadan, the body shall be buried at least six feet deep and be covered with chloride of lime. The place of burial, if not an authorised cemetery, shall be well away from habitations and sources of water supply.

In the case of a Hindu, the body shall be completely and thoroughly burnt in an isolated locality in the presence of a responsible official.

16. All Police Officers shall give to the Health Officer such assistance as may be considered necessary in carrying out these rules.

17. Any conveyance, public or private, used for the carriage of a person, infected with plague, or suspected of being infected, shall be thoroughly disinfected and exposed to air and sunlight for three days previous to being

again used, articles of furniture belonging to it likely to retain infection being destroyed.

18. A *chhapar* hut, after occupation by a person suffering from plague should be burnt and this should also be done to the *charpai* upon which the person is carried to, or which he uses in, the hut.

19. The foregoing rules shall come into force at once, and shall remain in operation until such time as they shall be withdrawn by notification by the Agent to the Governor-General.

ANNEXURE.

Memorandum of instructions for the guidance of officials.

[Not reprinted, being similar to that at p. 382 *supra*.]

[*Gazette of India*, 1903, Pt. II, p. 439.]

No. 442-B., dated the 10th March 1913.—Printed, *supra*, page 172.

Indian Stamp Act,
1899.
Appointment of
Collector.

No. 2567-I.B., dated the 30th December 1910.—Printed, *supra*, page 172.

Reduction and remis-
sion of duties.

No. 3098-I.B., dated the 9th August 1907.—Printed, *supra*, page 176.

Rules as to the use
of impressed and
adhesive stamps, etc.

No. 487-B., dated the 17th March 1913.—Printed, *supra*, page 178.

Indian Registration
Act, 1908,
Formation of
district, etc.

No. 514-B., dated the 24th March 1913.—Printed, *supra*, page 179.

Fees.

No. 488-B., dated the 17th March 1913.—Printed, *supra*, page 183.

Rules.

Indian Paper
Currency Act, 1910.

No. 1539-I.B., dated the 18th July 1912.—Printed, *supra*, page 202.

Currency notes
other than universal
notes, which are
legal tender.

Wild Birds and
Animals Protection
Act, 1912.

No. 403-B., dated the 5th March 1913.—Printed, *supra*, page 230.

Close time.

Indore Residency
Bazars Regulation,
1904.

Profession tax.

IX.—Orders under Local Laws.

No. 9931, dated the 10th November 1904.—In exercise of the powers conferred by section 8 (i) (b) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to impose the following tax :—

I.—Name of Tax.—A tax on professions, trades, and dealings.

II.—Class of persons to be taxed.—All persons exercising any profession or carrying on any trade or dealing within the limits of the Indore Residency.

Explanation.—The word “person” includes a Firm, Company, or Association or the Agent of a Firm, Company or Association.

III.—Rate of tax.—The tax shall be levied at the rate of $2\frac{1}{2}$ per cent. on the annual income or profits derived by each assessee from his profession, trade or dealing.

EXCEPTIONS.

(1) Any person commencing to exercise any profession or to carry on any trade or dealing after the 1st of October of any year shall pay for that year only one-half of the tax that would have been assessed on a full year's income or profits.

(2) Any person assessed to, and who has paid, the tax for the whole year and who shall cease to be liable to assessment on or before the 30th September shall be entitled to a refund of one-half of the tax for the whole year.

RULES FOR ASSESSMENT.

1. The income or profits of the year ending on the 31st of December previous to the assessment shall, when possible, be taken as the basis of assessment.

2. When a person exercises one or more professions or carries on one or more trades or dealings within the limits of the Indore Residency, whether under the same name or under different names, his tax shall be calculated on his total annual income or profits from all such sources; provided that in no case shall any one person pay a tax under these rules of more than R500.

3. For the purpose of assessing the tax the Officer in charge of the Bazar shall appoint a Committee consisting of the Extra Assistant to the Agent to the Governor-General, the Bazar Superintendent and three respectable residents of the Bazar.

¹ Printed, Vol. I, p. 148.

4. As soon as the Committee has been appointed the Superintendent of the Bazar shall publish notices in the Bazars calling upon all persons exercising any trade or profession or carrying on any dealing within the Residency Bazars to put in at the Bazar Office within 14 days from the date of the notice a written statement of income or profits for the information of the Committee. These statements shall refer to the year ending the 31st December preceding.

5. On or before the 1st March the Committee shall deliver to the Officer in charge of the Bazar for confirmation the assessment list prepared by it which shall contain the following particulars :—

- (a) Serial number.
- (b) Name of assessee.
- (c) Amount of income as shown in written statement.
- (d) Amount of income as fixed by the Committee.
- (e) Assessment proposed.

6. The Officer in charge of the Bazar shall examine the list and make any alterations in them¹ he considers necessary. The list when confirmed shall be open to inspection by any whose name is included in it. Any person whose name has not appeared on the list of the former year or whose assessment has been enhanced shall be served with a special notice of assessment.

7. After the 1st of March a Committee may assess any person who, for any reason, could not be assessed before that date. Such subsequent assessments shall be notified as in Rule 6.

8. Every person commencing to exercise any profession or to carry on any trade or dealing subsequent to the 1st April in any year shall, within 30 days of so commencing, give intimation of the fact to the Bazar Superintendent.

9. Every person liable to the tax who shall change either the designation of his firm or the nature of his profession, trade or dealing or his place of business shall, within 30 days from such change, give intimation thereof to the Bazar Superintendent.

10. On receiving any intimation under rule 8 or 9 the Superintendent shall refer the case to the Committee appointed in accordance with rule 3 and the Committee shall assess the person in question. The assessment shall be notified as in rule 6.

11. ² [Appeals against any rate charged under the foregoing provisions shall be heard and determined by the First Assistant to the Agent to the

¹ *Sic.* Read "it."

² Substituted for rules 11 and 12 by notification No. 5252, dated the 24th May 1905. *Gazette of India*, 1905, Pt. II, p. 612.

Governor-General according to the provisions of section 16 of the Bazars Regulation.

12. * * * * *

13. The general list shall be revised once a year in the month of January and the revised assessment shall take effect from the 1st April following.

RULES FOR COLLECTION.

14. The trades tax shall be payable in advance in person or by agent at the Bazar Office in 4 quarterly instalments, that is to say, such instalments shall be due on the 1st April, 1st July, 1st October, and 1st January in each official year commencing the 1st April.

15. When any tax or portion of tax shall have become due, the Superintendent of the Bazar shall cause to be presented to the person liable to pay the said tax a bill showing the amount due and also a notice requiring the amount to be paid into the Bazar Office within 15 days.

16. If the amount of the bill is not paid within 15 days, from the presentation of the said bill, the Officer in charge of the Bazar may cause to be served on the defaulter a notice of demand.

If within 15 days from the service of such notice the amount due is not paid and no sufficient cause is shown, the Officer in charge of the Bazar may proceed to recover the amount by distress and sale of the goods and chattels belonging to the defaulter.

If the demand cannot be satisfied by distress and the sale of the movable property of the defaulter, the Officer in charge of the Bazar may proceed to attach and sell any house or building situated within the Residency limits which is the property of the defaulter.

[*Gazette of India*, 1904, Pt. II, p. 1285].

Property Tax.

No. 9933, dated the 10th November 1904.—In exercise of the powers conferred by section 8 (1) (a) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to impose the following tax :—

PROPERTY TAX.

A property tax at the rate of 7½ per cent. of the annual value shall be leviable on all houses, buildings, and lands situate within the Indore Residency Bazars :

Provided that no property rate shall be leviable in respect of any building exclusively used for public worship or religious purposes; or in respect of any houses, buildings, or lands belonging to Government and used for

¹ Printed, Vol. I, p. 148.

Government purposes, or on any buildings, lands, or houses which the Agent to the Governor-General may by general or special order exempt from the said tax.

2. The said tax shall be leviable from the owner of the house, building or land.

3. For the purpose of assessing the said tax a Committee consisting of five members, of whom the Superintendent of the Bazar shall be one, appointed by the Officer in charge of the Bazar shall make a valuation of all houses, buildings, and lands liable to the said tax and shall cause the amount to be entered in a Register to be called the Assessment Register. The Assessment Register shall be maintained in the Bazar Office and shall contain the following particulars in respect of all houses, buildings, or lands entered in it :—

- (1) Serial number.
- (2) Number or designation of the house or property.
- (3) The name of the street and Muhalla in which the property assessed is situated.
- (4) The name of the person liable to pay the tax.
- (5) The annual value of the property and the amount of the rate assessed thereon.

4. In order to enable the Committee to arrive at a fair valuation of any house or building liable to the said tax, the Officer in charge of the Bazar or such person as he may specially or generally authorise in this behalf may require the owner or occupier of such houses or buildings to furnish him with returns on measurements and of the rent or annual value thereof. Whoever refuses or fails to furnish any of the said returns within one week from the day on which he shall have been required to furnish it or knowingly makes any false or incorrect entry in such return shall be liable on conviction before a Magistrate to the penalties provided in sections 176 and 177, I.P.C.

5. The valuation list when completed shall be submitted to the Officer in charge of the Bazar, who, after making such amendments as he may think fit, shall cause the list to be posted in a conspicuous place at the Bazar Office. The Assessment Register shall there be open to inspection by any person claiming to be the owner or the agent of the owner of any property included in the valuation.

6. Subject to the alterations made under this section and to such alterations as may thereafter be made by orders in appeal the rates entered in the Assessment Register shall be deemed to be the rates leviable for the whole

year for which the assessment is made. Such year shall ordinarily commence from the 1st day of April.

7. When any house or building shall have been newly built or shall have been so rebuilt or enlarged as to increase the annual value thereof, the owner shall give notice in writing of such building, rebuilding or enlargement to the Officer in charge of the Bazar within fifteen days from the date of the completion of the building, rebuilding, or enlargement. In default of such notice the owner will be liable on conviction before a Magistrate to a fine not exceeding fifty rupees.

8. It shall not be necessary to prepare a new Assessment Register every year, but the Officer in charge of the Bazar may, from year to year, adopt the valuations contained in the Register for the preceding year with such alterations as may be deemed necessary. A revision of assessment shall be made at such intervals as the Agent to the Governor-General may from time to time direct.

APPEALS.

9. Appeals against any rate charged under the foregoing provision shall be heard and determined by the First Assistant to the Agent to the Governor-General according to the provisions of section 16 of the Bazars Regulation.

COLLECTION.

10. The property tax shall be payable in advance in person or by agent at the Bazar Office in four quarterly instalments which shall become due respectively on the 1st April, 1st July, 1st October, and 1st January in each official year, commencing the 1st April.

11. When any tax or instalment of a tax which may be due is not paid within one month of the date on which it becomes due, the Superintendent of the Bazar shall cause to be presented to the person liable to pay the tax a bill showing the amount due and shall give a description of the property on which it is due, together with a notice requiring the amount to be paid into the Bazar Office within 15 days.

12. If the amount of the bill is not paid within 15 days of the presentation of the said bill the Officer in charge of the Bazar may cause to be served on the defaulter a notice of demand in the form hereto annexed. If within 15 days from the service of such notice of demand the amount due is not paid and no sufficient cause for non-payment is shown, the Officer in charge of the Bazar may proceed to recover the amount by distress and sale of any goods and chattels belonging to the defaulter. If the demand cannot be satisfied by distress and sale of the movable property of the defaulter the Officer in

charge of the Bazar may proceed to attach and sell the house or building in respect of which the demand has been made.

13. If the sum due on account of any property rate remains unpaid after the bill for the same has been duly presented to the person, not being the occupier for the time being of the house, building or land in respect of which the rate is due, liable to pay the same or to such person's agent the Officer in charge of the Bazar may demand the amount from the occupier. In any such case the occupier may deduct from the next and following payments of his rent the amount which may be paid by or recovered from him. Provided always that no arrear of tax shall be recovered from any such occupier which has remained due for more than one year or which is due in respect of any term for which he has not been in occupation.

REMISSIONS AND REFUNDS.

14. When any bungalow situated outside the Bazar and usually let to tenants shall remain vacant continuously for a month or longer period, not exceeding three months, in any one quarter the Officer in charge of the Bazar may remit or refund as the case may be one-half the property tax leviable in respect of that quarter and if it remain vacant during the whole of any one quarter he may remit or refund the whole of the property tax for that quarter. Provided always that the person liable to the payment of the said tax or his agent has given notice in writing of the vacancy and that the amount of tax to be refunded shall be calculated from the date of the delivery of such notice.

15. All applications for remissions falling due within any quarter shall be made within 15 days after the expiration of such quarter, in default whereof the claim to refund will not be allowed.

16. When any house or building is demolished or removed the person liable for the payment of the aforesaid tax in respect of such house or building shall give notice thereof in writing to the Officer in charge of the Bazar within 15 days from the date of completion of such demolition or removal until such notice is given the said person shall continue to be liable to the payment of all taxes which would have been payable had such house or building not been demolished or removed.

No. _____ of 191 .

NOTICE OF DEMAND.

To

Take notice that the sum of Rupees
account of _____ Tax for _____

is due from you on
and that if

the sum due is not paid into the Bazar Office within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Assistant to the Agent to the Governor-General
in Central India in charge of the
Residency Bazar, Indore.

DATED INDORE RESIDENCY BAZAR OFFICE,
The 19 .

[*Gazette of India*, 1904, Pt. II, p. 1286].

Dog Tax.

No. 9937, dated the 10th November 1904.—In exercise of the powers conferred by section 8 (1) (c) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to impose the following tax :—

DOG TAX.

1. A tax of one rupee per calendar year shall be leviable from every person owning or having charge of a dog of the age of six months or more within the limits of the Indore Residency. Provided :—

- (1) that no such tax shall be leviable from any warrant officer or from any non-commissioned officer or soldier of His Majesty's regular forces, or from any person not residing for more than 30 days in the year within the limits of the Indore Residency and
- (2) that the tax leviable from the poorer class of natives (Gwalas, etc.), shall be at the rate of annas eight only per calendar year. The Bazar Superintendent shall decide at what rate any individual shall be assessed.

2. The dog tax shall be payable by the persons liable for the same either in person or by agent, at the Bazar office on or before the first day of April in each year following that in which the tax is first leviable. In default of such payment the tax shall, upon information laid before a Magistrate, be recoverable by summary proceeding in the manner described in the Code of Criminal Procedure.

3. Any person owning or having charge of a dog for which the tax is payable and who has not paid the said tax and obtained a license in the manner prescribed shall be punishable with fine not exceeding fifty rupees.

[*Gazette of India*, 1904, Pt. II, p. 1289.]

Rules for bullock carts plying for hire

No. 1683, dated the 17th February 1905.—In exercise of the powers conferred on him by sections 8 (1) (c) and 98 (2) (b) of the¹ Indore Residency

¹ Printed Vol. I, p. 148.

Bazars Regulation, 1904, the Agent to the Governor-General in Central India is pleased to make the following rules for bullock carts plying for hire within the limits of the Indore Residency :—

1. No cart drawn by bullocks shall ply for hire except under a license as provided in these rules.

2. Such license will be issued from the Bazar Office after the cart and bullocks have been examined and approved by the Officer in charge of the Bazar or by any person generally or specially authorised by him in this behalf.

3. No license shall be granted for any cart and bullocks unless—

- (1) the cart is in good repair and is provided with, at least, one serviceable lamp, and
- (2) the bullocks are in good health and condition.

4. Licenses issued under these rules shall continue in force during the official year for which they are granted.

5. Applications for the renewal of licenses shall be made one month before the expiry of the year of license, and the renewed license shall be granted in the same manner and on payment of the same fee as the original license.

6. When a licensed bullock cart is transferred to a new proprietor during the year of license, the name of such proprietor shall be duly reported, both by the transferor and the transferee, to the Bazar Office, and shall, without further payment, be substituted in the license for the name of the transferor. Except in the case of a driver's license, revoked under rule 12, when the driver of a licensed cart is changed during the year of license, the name of the new driver shall, subject to the provisions of rule 9, be substituted in the license without further payment.

7. Each license shall bear a serial number, and a plate bearing this number in Hindi and Urdu shall be affixed by the proprietor in a conspicuous place on the licensed cart.

8. All cart licenses shall be produced for inspection when required by any Magistrate or Police Officer or by the Superintendent, Residency Bazars.

9. No person shall be allowed to act as a driver of a licensed cart who does not possess a driver's license, granted him by the officer mentioned in rule 2.

10. Every driver so licensed shall wear a brass badge on his right arm bearing the number of his license.

11. Licenses for carts and drivers shall be in the form attached to these rules. The fee for each cart license shall be R2, and for each driver's license annas (0-4-0) four.

12. A license issued under these rules may be suspended or revoked by the order of the Officer in charge of the Residency Bazars, on proof that the proprietor, his agent, or the driver has been guilty of an infringement of any of these rules and conditions or that the cart and bullocks are in unserviceable condition, or that the said proprietor, agent, or driver has been convicted of any offence by a Magistrate. On the Officer in charge of the Residency Bazars declaring that a license has been revoked, the proprietor or his agent and the driver shall immediately return their licenses to the Bazar Office and shall cease, with effect from the date of the order, to be authorised to ply for hire.

13. The driver or proprietor or agent of a licensed cart shall, at any time of the day or night, give such cart on hire to any person demanding the same unless for good or sufficient reason, the burden of proving which shall be on the driver, agent, or proprietor so refusing. Any such driver or proprietor or agent shall be entitled to claim his discharge after a continuous hire of 9 hours.

14. Every driver while driving a licensed cart shall carry with him a list of fares described in the following rule. Such list *be printed in English Urdu, and Hindi, and a copy of it shall be supplied yearly at the time of licensing by the Bazar Office. In the event of any such list being destroyed or defaced the proprietor shall produce a fresh copy.

15. In the absence of any private agreement between the proprietor, agent, or driver of a licensed cart and the hirer, the burden of proving which shall be on the proprietor, agent, or driver, the following rates shall be paid for the hire of a cart and bullocks :—

	<i>Rs a. p.</i>
For a whole day (nine hours)	0 14 0
For a half day (five hours)	0 7 0

The fare from the Railway station to any place within the limits of the Residency shall be annas (0-4-0) four.

16. Every licensed cart plying for hire between sunset and sunrise shall, except on moonlight nights, carry one light in a conspicuous position on the cart.

17. Every driver, agent, or proprietor of any licensed cart shall, on demand by any Police or Bazar official, truly disclose his name and address and give any other information required for carrying out the purposes of these rules.

18. Any person who shall commit a breach of any of the foregoing rules shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs20.

* *Sic.* Read "shall be".

FORM OF CART LICENSE.

1. Indore Residency Bazar.
2. Number of license.
3. Date of issue of license.
4. Date of expiry of license.
5. Name of proprietor or agent.
6. Residence of proprietor or agent.
7. Description of cart.
8. Remarks.

FORM OF DRIVER'S LICENSE.

1. Indore Residency Bazar.
2. Number of license.
3. Date of issue of license.
4. Name of driver.
5. Father's name.
6. Residence.
7. Remarks.

[*Gazette of India*, 1905, Pt. II, p. 222.]

No. 2064, dated the 28th February 1905.—In exercise of the powers conferred on him by section 97 of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to declare that vaccination shall be compulsory in the Residency Bazar with effect from the 1st February 1905.

[*Gazette of India*, 1905, Pt. II, p. 257.]

No. 9935, dated the 10th November 1904.—In exercise of the powers conferred by section 98 (2) (d) of the Indore Residency Bazars Regulations, 1904¹, the Agent to the Governor-General in Central India is pleased to impose the following tax :—

RULES FOR THE REGISTRATION OF IMMOVABLE PROPERTY.

1. When any immovable property situate in the Residency Bazars is transferred by inheritance, gift, sale (whether private or by decree of Court) or in any other manner, the transferee shall within 15 days of such transfer report the transfer to the Officer in charge of the Indore Residency Bazar and shall at the same time submit an application for mutation of names.

Forms of application will be supplied free of charge to applicants at the Bazar Office.

¹ Printed Vol. I, p. 148.

2. The fees leviable for mutations shall be :

- (a) In case of transfer due to inheritance,
Four annas (0-4-0).
- (b) In the case of all other transfers,
Eight annas (0-8-0).

3. When the Officer in charge of the Bazar receives a report under section (1) he shall cause a proclamation in the form appended to these rules to be published in the Bazars.

4. On the expiry of fifteen days from the date of the proclamation, if no objection be lodged, the Officer in charge of the Bazar shall direct the necessary mutation of names to be made.

5. If any objection be raised to the transfer of names, the Residency Magistrate shall after such enquiry as he may deem necessary pass final orders on the case.

6. The Officer in charge of the Bazar shall maintain a Register in which, from time to time, all applications for transfers of immovable property shall be entered.

The Register shall contain the following particulars :—

- (a) Serial number for each transfer.
- (b) Date of Registry.
- (c) Serial No. of the site as recorded in the Property Tax Assessment Register.
- (d) Name of the transferor.
- (e) Name of the transferee.
- (f) Nature of the transfer, *i.e.*, whether by inheritance, gift, sale, or otherwise.
- (g) If the transfer be by sale, the amount of the purchase money and the date of the Agent to the Governor-General's order sanctioning the sale.
- (h) Date of transfer.

7. No transfer of immovable property situate in the Residency Bazars other than a transfer by inheritance shall be valid for any purpose whatever without the previous sanction of the Agent to the Governor-General.

8. The fee leviable under these Rules for mutation shall be payable on the presentation of the application for mutation, and no such application shall be taken into consideration until such fee has been paid.

9. Whoever fails to submit the application required by section 1 above within the prescribed period shall be punishable with fine which may extend to Rs50 (fifty.)

FORM OF PROCLAMATION.

It is hereby notified that a report has been received that the proprietary rights in house No. _____, Muhalla _____, have been transferred from A. B., son of _____, to C. D., son of _____.

Any person who may dispute this transfer or object to the same being registered shall make objection at the Court of the Residency Magistrate within fifteen days of this Proclamation.

[*Gazette of India*, 1904, Pt. II, p. 1288.]

No. 1458, dated the 13th February 1905.—In exercise of the powers conferred by section 98 (2) (f) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to make the following rules for the registration of births and deaths within the Indore Residency Bazars :—

Rules for the registration of births and deaths.

RULES.

(1) The head, for the time being, of every house or family and the keeper or person in charge of every lodging house, *dharmasala* or *sarai* in which any birth occurs shall within 48 hours after the said birth has taken place report the same to Residency Magistrate, personally, or by agent, or in writing together with the following particulars :—

(a) the date of the birth and the sex and name of the child.

(b) the name, place of residence, occupation, and caste of the father.

(2) The head, for the time being, of every house or family and the keeper or person in charge of every lodging house, *dharmasala* or *sarai* in which any death occurs shall within 48 hours after the said death has taken place report the same to the Residency Magistrate, personally, or by agent, or in writing, with the following particulars :—

(a) the date of death, sex, name, age, occupation, and caste of the deceased, the cause of death and the place of residence of the deceased.

(b) The name of the deceased's father or, in the case of a married woman or widow, the name of her husband, or former husband.

(3) Any person who being bound by these rules to report the occurrence of any birth or death shall fail to do so within the time prescribed shall be punishable with fine not exceeding R10.

(4) The Residency Magistrate on receipt of an intimation of any birth or death shall register the same in a register to be kept for that purpose.

¹ Printed Vol. I, p. 148.

(5) No fee shall be leviable for registration.

(6) A certified copy of the entry in the Register regarding any birth or death shall be delivered by the Residency Magistrate to any person applying for the same on payment of a fee of four annas. All fees received under this rule shall be credited to the Indore Residency Bazar Fund.

(7) These rules shall come into force at once.

[*Gazette of India*, 1905, Pt. II, p. 200.]

Rules regulating
compulsory vaccination.

No. 2065, dated the 28th February 1905.—In exercise of the powers conferred by section 98 (2) (f) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to make the following rules for the regulation of compulsory vaccination within the Indore Residency Bazars.

RULES.

I. The area of the Indore Residency Bazaar shall form one vaccination circle.

II. The premises of the Indore Charitable Hospital and such other place or places as may be determined on shall be deemed to be vaccination stations. A board shall be set up and maintained on such premises bearing the words "vaccination station" and setting forth for public information the names of the "public vaccinators" and the hours of their daily attendance at the station on vaccination duty.

III. The Residency Surgeon, Indore, shall *ex-officio* be Superintendent of Vaccination within the circle.

IV. Every public vaccinator shall possess a certificate of qualification under the seal and signature of the Residency Surgeon in the following form :—

"I hereby certify that I have examined _____ and find him qualified for the office of public vaccinator."

Dated at

Residency Surgeon, Indore.

The of 190 .

¹ Printed Vol. I, p. 148.

Before granting such certificate the Residency Surgeon shall be assured of the soundness of the candidate's knowledge in regard to :—

- (1) The vaccination operation.
- (2) The characteristics of a good vesicle and cicatrice.
- (3) The collection and preservation of lymph.
- (4) The chief symptoms of small pox disease.
- (5) The Vaccination Rules.
- (6) The forms and certificates required under the rules.

V. The public vaccinators shall be appointed by the Superintendent of Vaccination, and may, in case of misconduct, be suspended or dismissed from office by him after he has recorded in writing reasons for his action.

VI. The hours of daily attendance of all public vaccinators at the vaccine station shall be 8 A.M. to 10 A.M. and 4 P.M. to 6 P.M.

VII. All public vaccinators shall reside in the Indore Residency Bazar and shall be absent therefrom only for such periods of leave as may be granted by the Residency Surgeon.

VIII. The vaccination season shall extend from the 25th of October to the 25th of March.

IX. Public vaccinators shall at all times, when engaged in the duties of their office, wear a badge in the form of a brass plate with the words "Public Vaccinator" engraved on it.

X. Public vaccinators shall vaccinate children belonging to the Indore Residency Bazar at their homes at the request of a parent or guardian on payment of a fee of Rs-4-0, or at the vaccination stations free of charge. They may also, with the approval of the Residency Surgeon, visit and vaccinate children residing beyond the Indore Residency Bazars.

XI. Certificates of vaccination shall be in the forms specified in Appendix A.

XII. Certificates of unfitness for vaccination shall be in the form specified in Appendix B.

XIII. The public vaccinator shall, on the day on which the vaccination is performed, issue to the parent or guardian of each child vaccinated by him a certificate of vaccination in Form A, and shall complete the certificate on the day of examination. He shall also issue to the parent or guardian a certificate in Form B of unfitness for vaccination on account of every child found unfit on the day of its examination. All cases of reported unfitness for vaccination shall be referred by the Vaccinator to the Superintendent,

without whose countersignature no certificate issued in Form B shall be valid.

Before final delivery of any certificate to a parent or guardian the public vaccinator shall complete and sign the entries of the fly-leaf of the certificate, which shall remain bound in the book of such certificates.

Every public vaccinator shall be provided with books of the above Forms (A and B).

XIV. The lymph used shall ordinarily be buffalo calf lymph, of which a sufficient supply shall be prepared and maintained at the vaccination station throughout the season.

Arm-to-arm vaccination should not be employed.

The lymph should be inserted on the cleansed site selected in at least four places. If the arm is selected and four insertions are made, these should be arranged in the form of a square or a diamond, with the deltoid insertion in the centre, the side of the square being about 1 inch long.

Vaccination needles and ivory points will be supplied to the public vaccinator free of charge by the Residency Surgeon.

XV. A record should be kept of the number of perfect vaccine vesicles which have resulted in each case vaccinated.

XVI. The Bazar Authority shall take measures to prepare and keep the following registers in the forms appended to these rules :—

- (a) A Register of infants born within the circle on or after the 1st November with record of vaccination or reason for non-vaccination. Each mohalla or quarter of the Residency Bazar shall be entered in a separate register (Form I).
- (b) A Register of the names of children now resident in or brought into the Residency Bazar after the 1st November who have not been vaccinated, or who have not had small-pox, such children having resided in Residency Bazar for a month and being, if boys, under the age of 14 years, if girls, under the age of 8 years (Form II).

XVII. The General Register of Vaccination performed in the circle and forms of monthly returns will be supplied by the Bazar Authority.

XVIII. At the commencement of every vaccination season the Residency Magistrate shall cause a notice to be affixed, for public information, in every important portion or quarter of the circle as follows, the notice being translated into and printed in the Hindi and Urdu languages.

PUBLIC NOTICE.

Dated

Hindi.	Urdu.
<p>The public are hereby informed that the vaccination season of 19 commenced on the _____ And this is to give notice that, in obedience to the law, every unvaccinated child of more than 6 months of age resident within the Indore Residency Bazar should be presented by its parent or guardian to the Superintendent of Vaccination for inspection, with a view to its vaccination if found in good health.</p> <p style="text-align: right;"><i>Residency Magistrate.</i></p>	

The Residency Magistrate may, at any time during the vaccination season direct the Public Crier to call attention to these notices.

XIX. A monthly statement of results of vaccination shall be submitted by the Superintendent to the Bazar Authority during the five months of the vaccination season in prescribed Departmental forms. The Superintendent shall submit to the Bazar Authority a figured statement of results for the season after its termination together with a concise report upon the working of the Vaccination Rules during the season.

XX. Notices which may be issued by the Superintendent of Vaccination to the parents or guardians neglecting to procure the vaccination of their children or to present them for inspection shall be in the following form :—

Notice under C. I. A. notification No.

of 1905.

To

(Name) _____ of _____

(Address) _____

The abovenamed (name) is required to present to the public vaccinator the undermentioned child (or children) on the _____ of _____ 190 , for examination, with a view to the vaccination of such child (or children) _____ (name or description of child or children).

Superintendent of Vaccination,

If such a notice has not been complied with, the Superintendent shall report the matter to the Residency Magistrate, who shall proceed in general accordance with section 18 of the Vaccination Act, 1880 (Act XIII of 1880).

APPENDIX A.

Indore Residency Bazar Vaccination Circle.

Fly leaf.	Certificates of Vaccination. Issued on the _____ of _____ 19 ____							
Register No.	Register No.	VACCINATED CHILD.			PARENT OR GUARDIAN.			Result of operation.
		Name.	Sex.	Age.	Name.	Caste.	Place of abode.	
Result (successful, unsuccessful, or unsuccessful for the third time). Record of instructions.	NOTE.—The child herein mentioned is to be presented with this certificate for examination on _____ <div style="text-align: right;">Public Vaccinator.</div>							
Public Vaccinators.	Certified that the above is a true account of the vaccination it records. This certificate was given to _____ with instructions to _____							

Superintendent of Vaccination.

Public Vaccinator.

APPENDIX B.

Indore Residency Bazar Vaccination Circle.

No. Date.								
Name of child.	No.	CHILD.			PARENT OR GUARDIAN.			Instructions.
		Name.	Sex.	Age.	Name.	Caste.	Place of abode.	
Cause of unfitness.		I hereby certify that the above mentioned child was presented to me for vaccination this day and found unfit for vaccination _____ for a period of _____ by reason of _____						
Instructions.		Countersigned. Superintendent of Vaccination. <div style="text-align: right;">Public Vaccinator.</div>						

[illegible]

FORM II.

Register of the names of boys of less than 14 years of age and of girls of less than 8 years of age now resident in or hereafter brought into the _____ Vaccination Circle who have not been vaccinated or have not had small-pox disease.

Serial number.	Place of abode and Mohalla.	Name of parent or guardian.	Name, sex and caste of child.	Date of registration.	Number in General Vaccination Register.	Date of vaccination.	AGE AT TIME OF VACCINATION.	RESULT OF VACCINATION.	RE-VACCINATION.	CAUSE OF NON-VACCINATION.
						Under one year.				
						Above one and under six years.				
						Successful.				
						Unsuccessful.				
						Unknown.				
						Date.				
						Successful.				
						Unsuccessful.				
						Leaving Indore Residency Bazar with date.				
						Sickness.				
						Insusceptibility				
						Death with date.				
						Initials of Vaccinator.				
						Initials of Inspecting Officer.				

Cognizable offences
and investment of
police officers with
powers.

No. 5414, dated the 30th May 1905.—In exercise of the powers conferred by section 98 (2) (i) of the Indore Residency Bazars Regulation, 1904¹, the Agent to the Governor-General in Central India is pleased to declare offences under sections 86, 87, 88, 89, and 92 of the Regulation to be cognizable by the Police and to invest the District Superintendent of Police, Central India Agency, the Reserve Inspector, Indore, and the Sub-Inspector of Police in charge of the Indore Residency Police Station with powers under section 94.

[*Gazette of India*, 1905, Pt. II, p. 612.]

Indore Residency
Bazars Excise Law,
1904.

"Plain" spirit.

No. 1158-C., dated the 17th June 1908.—In exercise of the powers conferred on him by sub-section (2) of section 2 of the Indore Residency Bazars Excise Law, 1904², the Agent to the Governor-General is pleased to decide that "plain" spirit manufactured in India, whether by indigenous or by European processes, from mahua, gur, shira or jaggery, shall, for the purposes of the said Law, be deemed to be "country spirit." For the purposes of this notification "plain" spirit means and includes spirit not so coloured, tintured or otherwise sophisticated as to resemble imported spirit.

[*Gazette of India*, 1908, Pt. II, p. 1187.]

Import duty on
country spirit.

No. 1434-C., dated the 27th August 1909.—In supersession of notification No. 743-C., dated the 22nd April 1908, it is hereby notified that, in accordance with the provisions of section 16 of the Indore Residency Bazars Excise Law, 1904², the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duty payable on the import of country spirit into the Indore Residency Bazars, *viz.*, Rs-8 per gallon, L. P., the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than the strength of London Proof.

[*Gazette of India*, 1909, Pt. II, p. 1517.]

Import duty on hemp
drugs.

No. 37-C., dated the 11th January 1909.—In accordance with the provisions of section 16 of the Indore Residency Bazars Excise Law, 1904², the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to prescribe the following duties payable

¹ Printed Vol. I, p. 148.

² Printed Vol. I, p. 179.

on the import, on or after the 15th January 1909, into the Indore Residency Bazars of the hemp drugs hereinafter mentioned :—

	If imported from places situated elsewhere than in the Indore State.			If imported from places in the Indore State.		
	₹	a.	p.	₹	a.	p.
Charas per seer	6	0	0	0	4	0
Ganja per seer	1	10	0	1	10	0
Bhang per seer	0	6	0	0	6	0

[*Gazette of India*, 1909, Pt. II, p. 72.]

No. 746-C., dated the 22nd April 1908.—In exercise of the powers conferred by section 16 of the Indore Residency Bazars Excise Law, 1904¹, the Agent to the Governor-General in Central India is pleased to empower the officer in charge of the bonded warehouse established by the Indore Darbar for the Indore City to grant passes for the import of country spirit into the said Bazars subject to the following conditions :—

Issue of passes to licensed vendors by the officer in charge of the bonded warehouse for country spirit.

- (a) Passes for the import of such spirit shall be granted only to persons holding licenses for the retail sale of country spirit within the area to which the Indore Residency Bazars Excise Law, 1904¹, applies.
- (b) Such passes shall be granted only in respect of spirit supplied from the bonded warehouse established in the Indore City by the Indore Darbar, and under and in accordance with the rules prescribed by the Darbar for the management of the said warehouse and for the supply of spirit therefrom.
- (c) Such passes shall be in such form as may from time to time be prescribed by the Darbar and approved by the Agent to the Governor-General in Central India in this behalf. Every such pass shall be returned by the importer to the officer in charge of the warehouse within such time as may be specified in it in that behalf.
- (d) The duty payable in respect of the spirit to be imported, together with the price of the spirit payable to the Indore Darbar, shall, before the spirit is removed from the bonded warehouse, be paid into the Indore State Treasury by the licensed vendor desirous of importing.

[*Gazette of India*, 1908, Pt. II, p. 847.]

¹ Printed Vol. I, p. 179.

Treatment of hemp
drugs.

No. 39-C, dated the 11th January 1909.—In accordance with the provisions of section 16 of the Indore Residency Bazars Excise Law, 1904¹, and in exercise of the powers conferred by section 42 of the said Law, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation of the matters hereinafter mentioned :—

1. The passes, required by section 16 of the said Law, for the import of hemp drugs shall be in triplicate in such form as may be prescribed by the Agent to the Governor-General in Central India in this behalf, and shall be granted only on the application of persons holding a license from the Second Assistant to the Agent to the Governor-General for the sale of the drug to be imported, or of the authorised agents of such persons.

2. The person desirous of importing such drugs shall apply in writing to the Second Assistant to the Agent to the Governor-General for the issue of a pass.

The application, which may be sent by post, shall contain the following particulars :—

- (1) Name and address of applicant.
- (2) Quantity and description of drugs to be imported.
- (3) Place whence drugs are to be imported.
- (4) Person who will be in charge of the consignment.
- (5) Whether pass to be sent to applicant by post or delivered to him at the office of the Second Assistant to the Agent to the Governor-General.

The Second Assistant to the Agent to the Governor-General shall, unless he sees reason to the contrary, prepare a pass in triplicate. One part shall be sent or delivered to the applicant, the second shall be sent by the Second Assistant to the Agent to the Governor-General to the Officer in charge of the warehouse or district from which the drug is to be exported, and the counterfoil shall be retained in the office of the Second Assistant to the Agent to the Governor-General. The pass shall specify the route to be followed by the consignment, which, in the absence of special reasons to the contrary, shall be required to be despatched by railway to its destination.

3. The importer or his agent shall present his copy of the pass to the officer in charge of the warehouse or district from which the drug is to be exported, who will return it to the person presenting the same, after endorsing

¹ Printed Vol. I, p. 179.

on it the particulars of the drugs to be exported. The second copy of the pass received by the same officer will be retained by him and dealt with in accordance with the law and rules in force in the province or State from which the drug is exported.

4. The importer or his agent, after making his purchase, shall have the drugs securely packed and sealed. He shall cause the drugs to be conveyed direct to such building as may by general or special order be prescribed by the Second Assistant to the Agent to the Governor-General in this behalf, and there produced, together with his copy of the pass, before the Second Assistant to the Agent to the Governor-General or such other officer as may be specified by him in this behalf. He will be permitted to remove the drugs to his licensed premises only after they have been examined and weighed in accordance with the following rules, and after payment of the duty thereon calculated in accordance with the said rules.

5. All drugs imported in accordance with these rules must be removed without delay to the importer's premises, the consignment having first been examined and weighed and the duty leviable thereon having been paid as required by the provisions of these rules. All drugs not removed within 24 hours after the consignment has been examined and weighed as required by these rules shall be disposed of in such manner as the Agent to the Governor-General may direct.

Provided that if the Treasury be not open at the time when the consignment has been examined and weighed in accordance with the following rules, the removal of the consignment may be deferred until the next day on which the Treasury is open.

6. As soon as possible after the arrival of the consignment, each package of drugs shall be examined and the condition of the seals noted by the Second Assistant to the Agent to the Governor-General or such other officer as may be specified by him in this behalf. Each package of drugs shall be weighed separately in its original packing in the presence of the said officer, and also in the presence of the importer or of his agent. Provided that, if the importer fail to attend, personally or by duly authorized agent, during business hours on the day on which the consignment arrives, the examination and weighing may be effected in his absence.

7. From the gross weight ascertained in accordance with the foregoing rule of each package an allowance of two seers per maund (fractions of a seer being neglected) shall be deducted and set off for packing materials, etc., and the weight of the package thus reduced shall be taken as the true weight for the purposes of these rules of the drugs contained therein.

8. If the total gross weight of the consignment is less than that entered by the officer in charge of the warehouse or district of export in the pass under

which the drugs have been imported, the circumstance shall, if the officer by whom the examination is effected is not the Second Assistant to the Agent to the Governor-General, be reported by him to the Second Assistant to the Agent to the Governor-General, who, if the deficiency is material, shall cause inquiry to be made and report the result for the orders of the Agent to the Governor-General in Central India. The Agent to the Governor-General in Central India may thereupon direct that the weight entered in the pass, after deducting the allowance for packing materials mentioned in rule 7, shall be deemed to be the true weight of the consignment.

9. In the case of drugs imported from warehouses established under the law in force in British India or maintained by Native States approved in this behalf by the Agent to the Governor-General in Central India, and issued from such warehouses in sealed receptacles of standard weight, the weight of such receptacles and of their contents being recorded on the receptacles and in the accompanying passes, the packages (if any) containing such receptacles shall be opened on arrival, and the receptacles weighed with their contents by the officer examining the consignment. If the gross weight of a receptacle and its contents as thus ascertained agrees with that recorded on the receptacle and in the accompanying pass, the weight of its contents as so recorded shall, provided that the seals on the receptacle are intact, be taken as the true weight for the purposes of these rules of the drug contained therein. If the gross weight of any receptacle and its contents as ascertained by weighing differs from that recorded on the receptacle and in the accompanying pass, or if the seals are broken or injured, the receptacle shall be opened and the weight of its contents ascertained by actual weighing by the officer examining the consignment.

10. After the drugs have been examined in the manner prescribed by rules 6-9, the officer by whom the examination has been effected shall endorse on the importer's copy of the pass the result of the examination and the amount of duty leviable as ascertained in accordance with the foregoing rules, and shall inform the importer or his agent, if present, of the amount of duty leviable.

11. The importer or his agent shall present to the officer in charge of the Treasury an application in duplicate in form I, together with the duty on the drugs. The officer in charge of the Treasury will receive the application in duplicate and the amount tendered, and, after ascertaining that the amount entered is correct, will fill up the figures in the endorsement on both copies of the application, sign them in token of the receipt of the amount tendered and stamp them both with the seal of the Treasury. One copy will then be returned to the applicant, the duplicate being retained in the Treasury. The importer or his agent will then present his copy to the Second Assistant

to the Agent to the Governor-General or other officer by whom the examination of the drugs was effected, who will retain it as his authority for permitting the removal of the drug, endorsing on it over his signature the serial number of the pass under which the drugs were imported and the date of removal. He will then return the import pass to the importer or his agent after endorsing on it the amount of duty paid, the number of the Treasury receipt, the date and hour at which the drugs were removed, and the time within which they are required to reach the importer's licensed premises. The importer or his agent shall convey the drugs, with the pass, direct to his licensed premises, and shall forthwith return the pass to the Second Assistant to the Agent to the Governor-General or other officer by whom the examination of the drugs was effected. The said officer shall note on the pass over his signature the date and time of its return, and shall, if he is not the Second Assistant to the Agent to the Governor-General, forward it, together with the Treasury receipt for duty, to the Second Assistant to the Agent to the Governor-General.

12. The Second Assistant to the Agent to the Governor-General will cause the endorsements on the pass to be copied on the counterfoil filed in his office. He will then return the pass to the officer in charge of the warehouse or district of export, entering the date of doing so in the pass so returned and in the counterfoil, and signing the entry in the pass and in the counterfoil.

FORM I.

To

The Officer in charge of the Treasury at (Indore).

R. a p.

Please to receive the sum of _____ being the amount of
duty on the hemp drugs specified below :—

*Viz.:—**R. a. p.*

being the duty at _____ per seer on _____ seers of _____.

" " " " _____ " " _____ " " _____.

" " " " _____ " " _____ " " _____.

Signature.

Date.

Received as per Treasury Receipt No. _____ the sum of _____
being the amount of duty on the hemp drugs specified above.

Signature of Treasury Officer.

Seal of Treasury.

Date.

(Counterfoil).

[*Gazette of India*, 1909, Pt. II, p. 72.]

Licenses for the
wholesale and retail
sale of foreign
spirit and foreign
fermented liquor.

No. 1157-C., dated the 17th June 1908.—In exercise of the powers conferred by section 42 of the Indore Residency Bazars Excise Law, 1904¹ and with the previous sanction of the Governor-General in Council, the Agent to the Governor-General in Central India is pleased to make the following rules for the grant, by the Second Assistant to the Agent to the Governor-General, under section 8 (1) of the said Law, of licenses for the sale, wholesale and retail, of foreign spirits and foreign fermented liquor :—

- (1) Licenses for the sale by retail of foreign spirits and foreign fermented liquor (not to be consumed on the premises) shall be in Form I annexed to these rules.

Licenses for the sale by wholesale of foreign spirits and foreign fermented liquor (not to be consumed on the premises) shall be in Form II annexed to these rules.

Licenses for the sale of foreign spirits and foreign fermented liquor (to be consumed on the premises) shall be in Form III annexed to these rules.

- (2) No such license shall be issued for a period of more than one year or less than a quarter calculated in all cases from the first day of one of the months of January, April, July, or October.
- (3) The fees ordinarily payable for licenses shall be :—

	for a license in Form I	R12-8 per quarter, payable in advance.
"	"	" II R25 per quarter, payable in advance.
"	"	" III R300 per quarter, payable monthly in advance.

Provided that in any case where, in the opinion of the Second Assistant to the Agent to the Governor-General, the grant of a license in Form I or Form II is desirable in the interests of the public convenience, while the probable extent of the business done is not such as would justify the levy of the prescribed fee the Second Assistant to the Agent to the Governor-General may, after recording his reasons in writing, grant a license on the payment of a reduced fee the amount of which shall not be less than half of the prescribed fee.

- (4) The fee payable for special permission to make sales after ordinary closing hours at a shop conducted under a license in Form III, shall be R10 per night. Such permission should be granted only when sales after closing hours are rendered necessary or desirable by circumstances of a very exceptional character.
- (5) These rules shall come into force at once.

¹ Printed Vol. I, p. 179.

FORM I.

License for sale by retail of foreign spirits and foreign fermented liquors not to be consumed on the premises.

License to sell by retail at the premises known as situated foreign spirits and foreign fermented liquors is hereby granted to for a period of commencing on the and ending on the (for which the sum of ₹ ... has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent, shall render the license liable to forfeiture by order of the Second Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction, may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904:—

- (1) That the business covered by this license shall not be sublet or transferred without the written permission of the Second Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.
- (2) That the licensee shall not, without the permission in writing of the Second Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirits or foreign fermented liquors.

- (3) That sale of foreign spirits and foreign fermented liquors only shall be made and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (4) That the bottling of foreign spirits or foreign fermented liquors shall not be permitted otherwise than under and in accordance

with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.

- (5) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (6) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (7) That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed retail dealer in foreign spirits and foreign fermented liquors, not to be consumed on the premises."
- (8) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (9) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any child under 14 years of age.
- (10) That no spirits or fermented liquor shall be sold before sunrise or after 9 o'clock at night.
- (11) That not more than two gallons or twelve reputed quart bottles of spirits or fermented liquor shall be sold or supplied to any person at one time.
- (12) That no quantity less than a corked and capsuled pint bottle, at a time, of spirits or fermented liquor shall be sold or supplied and that no spirits or fermented liquor shall be permitted to be consumed in the shop or on the premises excepting under a license to open a liquor bar.
- (13) That the licensee shall keep an account of his sales in such form if any as may be prescribed by the Second Assistant to the Agent to the Governor-General in this behalf, and shall, when required to do so, produce his license and accounts for the inspection of the Second Assistant to the Agent to the Governor-General or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.

- (14) That the Second Assistant to the Agent to the Governor-General shall be at liberty to withdraw this license at any time without making any refund of fee, should it appear to him undesirable to allow its continuance.
- (15) This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the to the and unless renewed by the latter date by special order of the Second Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that special order recalling it has not been issued by the Second Assistant to the Agent to the Governor-General.

Dated
Signed

*Second Assistant to the Agent
to the Governor-General.*

FORM II.

License for the sale by wholesale of foreign spirits and foreign fermented liquors not to be consumed on the premises.

License to sell by wholesale at the premises known as situated foreign spirits and foreign fermented liquors is hereby granted to for a period of commencing on the and ending on the (for which the sum of R..... has been paid in advance) subject to the following conditions, the infraction of any of which or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent, shall render the license liable to forfeiture by order of the Second Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904 :—

- (1) That the business covered by this license shall not be sublet or transferred without the written permission of the Second Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any

circumstances be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.

- (2) That the licensee shall not, without the permission in writing of the Second Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirits or foreign fermented liquors.

- (3) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (4) That the bottling of foreign spirits or foreign fermented liquors shall be permitted only on the premises covered by this license, and only under the supervision of an Excise Inspector or of such other officer as may be specified by the Second Assistant to the Agent to the Governor-General in this behalf, and that to each bottle containing foreign spirit or foreign fermented liquor so bottled shall be affixed a label on which the words "Labelled in India" are conspicuously printed.

NOTE.—Whenever the licensee desires to perform the operation of bottling, he must apply to the Second Assistant to the Agent to the Governor-General to arrange for the attendance for the purpose of the Excise Officer or other officer specified by the Second Assistant to the Agent to the Governor-General.

- (5) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (6) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (7) That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed wholesale dealer in foreign spirits and fermented foreign liquors not to be consumed on the premises."
- (8) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (9) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier,

or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station, or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer or railway servant on duty or to any child under 14 years of age.

- (10) That no spirits or fermented liquor shall be sold before sunrise or after 9 o'clock at night.
- (11) That no quantity less than two gallons or twelve reputed quart bottles at a time of each kind of spirits or fermented liquor shall be sold or supplied.
- (12) That no spirits or fermented liquor shall be permitted to be consumed in the shop or on the premises excepting under a license to open a liquor bar.
- (13) That the licensee shall keep an account of his sales in such form, if any, as may be prescribed by the Second Assistant to the Agent to the Governor-General in this behalf, and shall, when required to do so, produce his license and accounts for the inspection of the Second Assistant to the Agent to the Governor-General or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.
- (14) That the Second Assistant to the Agent to the Governor-General shall be at liberty to withdraw this license at any time without making any refund of fee should it appear to him undesirable to allow its continuance.
- (15) This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the..... to the.....and unless renewed by the latter date by special order of the Second Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Second Assistant to the Agent to the Governor-General.

Date

Signed

*Second Assistant to the Agent
to the Governor-General.*

FORM III.

Bar license for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises.

License to open a liquor bar for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises known as.....situated at.....is hereby granted to.....licensee for the wholesal (or retail) sale of foreign spirits and fermented liquors for a period of... ..commencing on theand ending on theon the following conditions, the infraction of any of which or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent, shall render the license liable to forfeiture by order of the Second Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904:—

- (1) That the fee of R . . . payable in respect of this license shall be paid to the Second Assistant to the Agent to the Governor-General monthly in advance.
- (2) That the business covered by this license shall not be sublet or transferred without the written permission of the Second Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of spirits or fermented liquor, or otherwise in the business covered by this license.
- (3) That the licensee shall not, without the permission in writing of the Second Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale within the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

NOTE.—This rule does not preclude the licensee from holding licenses covering dealings of a class other than those covered by this license in foreign spirits or foreign fermented liquors.

- (4) That sale of foreign spirits and foreign fermented liquors only shall be made, and that such spirits or liquors shall not be adulterated by the admixture of country spirits or country fermented liquor or otherwise.
- (5) That the bottling of foreign spirits or foreign fermented liquors, shall not be permitted otherwise than under and in accordance with the conditions of a license for the sale by wholesale of foreign spirits and foreign fermented liquors.
- (6) That no gin of strength weaker than 35 U. P. and no other foreign spirit of strength weaker than 25 U. P. shall be sold or offered for sale under this license.
- (7) That sale shall be made only at the premises for which this license is granted and not elsewhere.
- (8) That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the licensee's name and the designation "Licensee for the sale of foreign spirits and foreign fermented liquors to be consumed on the premises."
- (9) That a room screened off from the rest of the shop shall be used as a bar and that spirits or fermented liquor shall not be delivered under this license in any other part of the premises.
- (10) That spirits or fermented liquor shall be supplied in the bar and under this license for consumption on the premises only.
- (11) That wearing apparel or other effects, except money, shall not be taken in barter for spirits or fermented liquor.
- (12) That no spirits or fermented liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, except under the written permission of the Commanding Officer of the Station, or of some person authorised by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any child under 14 years of age.
- (13) That on spirits or fermented liquor shall be supplied between 9 P.M. and sunrise or during the hours for divine service. If, for any special reason, it is desired to supply spirits or fermented liquor after ordinary hours, the special permission in writing of the Second Assistant to the Agent to the Governor-General must be first obtained and a special fee paid.

- (14) That all spirits and fermented liquors shall be paid for on the spot in cash.
- (15) That the officers commanding units shall on no account be held responsible for any bills contracted, and shall not be expected to recover such debts.
- (16) That no disorderly conduct or gaming shall be allowed in the premises, that persons of notoriously bad character shall not be permitted to resort to the premises, that no person shall be harboured in the premises during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the premises of any person suspected of having committed a cognizable and non-bailable offence.
- (17) That the licensee shall keep, in such form, if any, as may be prescribed by the Second Assistant to the Agent to the Governor-General in this behalf, an account of his sales under this license, which account shall be separate from that of sales under the license for wholesale (or retail) sale of foreign spirits and foreign fermented liquors not to be consumed on the premises and shall, when required to do so, produce his license and accounts for the inspection of the Second Assistant to the Agent to the Governor-General or of any person specially or generally authorized by him in this behalf, and shall give entry to the shop to any police or excise officer exercising powers not inferior to those of a Sub-Inspector of Police at any time of the day or night.
- (18) That the Second Assistant to the Agent to the Governor-General shall be at liberty to withdraw this license at any time without making any refund of fee, should it appear to him undesirable to allow its continuance.
- (19) This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the..... to the.....
.....and unless renewed by the latter date by special order of the Second Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the Second Assistant to the Agent to the Governor-General. It shall also cease to remain in force on the first day of any previous month

in respect of which the licensee shall have failed to pay the instalment reserved by the first condition of this license.

Dated

Signed

*Second Assistant to the Agent to the
Governor-General.*

[*Gazette of India*, 1908, Pt. II, p. 1182.]

No. 739-C., dated the 22nd April 1908.—In exercise of the powers conferred by sub-section (2) of section 6, and by sub-sections (1), (2), (3), (4) and (7) of section 42 of the Indore Residency Bazars Excise Law, 1904¹, the Agent to the Governor-General in Central India, with the previous sanction of the Governor-General in Council, is pleased to make the following rules for the regulation of the matters hereinafter mentioned :—

(a) Licenses for the retail sale of country spirit, opium and intoxicating drugs.

(b) Farm of country fermented liquor.

For the purposes of these rules the excise year means the year commencing on the 1st of October and ending on the 30th of September.

1. Licenses for the retail sale of country spirit, of opium (including preparations or admixtures of opium not being morphia and its preparations nor those used for smoking) and of intoxicating drugs (including preparations or admixtures of the same) and the farm of the fees leviable on licenses for the retail vend of country fermented liquor and of the right to manufacture the same shall ordinarily be granted for a single year corresponding with the excise year. Licenses or farms for longer periods may be granted only with the special sanction of the Agent to the Governor-General. Licenses for the sale of intoxicating drugs will entitle the licensee to prepare admixtures and preparations of the same.

2. The fees payable for such licenses and farms shall be determined by auction in accordance with the following rules :—

3. Shops for the retail sale of country spirit, of country fermented liquors, of opium and of intoxicating drugs, will be allowed only at such places as the 2nd Assistant to the Agent to the Governor-General, with the previous sanction of the Agent to the Governor-General, may from time to time determine.

The number of such shops should not ordinarily be in excess of the following scale :—

Country spirit 1 to every 5,000 inhabitants.

Intoxicating drugs 1 to every 10,000 inhabitants.

Opium 1 to every 10,000 inhabitants.

The license for the sale by retail of country spirit, of opium, or of intoxicating drugs (as the case may be) at each one of these shops (or at more

¹ Printed Vol. I, p. 179.

than one of them as the Agent to the Governor-General may direct) shall be sold by auction by the 2nd Assistant to the Agent to the Governor-General before the commencement of each excise year. The farm of the fees leviable on licenses for the retail sale of country fermented liquor and of the right to manufacture the same at the places determined in that behalf and at no others shall in like manner be sold by auction by the 2nd Assistant to the Agent to the Governor-General.

4. Such auction will be held at the time and place previously determined with the approval of the Agent to the Governor-General in Central India and notified as widely as possible by the 2nd Assistant to the Agent to the Governor-General.

5. The auction shall be governed by the following conditions, which shall be read to intending bidders before the auction commences :—

- (1) The 2nd Assistant to the Agent to the Governor-General is not bound to accept the highest or any bid.
- (2) The acceptance by the 2nd Assistant to the Agent to the Governor-General of any bid is subject to the confirmation of the Agent to the Governor-General as provided by the rules in this behalf.
- (3) Every person bidding will be held to his bid, whether it be the highest or not.
- (4) No person shall be allowed to bid at auction on behalf of another person unless he holds a written authority from such other person to do so or such other person is present at the auction and authorises or ratifies the bid made on his behalf. The fact that a duly authorized bid has been made on behalf of another person shall be noted in the sale list; and if it be finally accepted, the principal shall be held responsible for the amount tendered.
- (5) A sum equal to $\frac{1}{4}$ th of the annual fees shall be deposited by the successful bidder as security on fall of the hammer or before the conclusion of the sales for the day, and the balance by such instalments as shall be specified in the license to be granted. The deposit required by this rule shall ordinarily be in cash, but the 2nd Assistant to the Agent to the Governor-General may, in his discretion, accept Government Promissory Notes (or other securities in which trust monies may be invested under section 20 of the Indian Trust Act, 1882, and the rules made thereunder by the High Court of Bombay)

of the required value " provided that such Government Promissory Notes or other securities shall, before they are accepted in deposit, have been endorsed by the last holder in blank or in favour of the 2nd Assistant to the Agent to the Governor-General. If the successful bidder fails to accept his license and to execute a counterpart within 7 days of the delivery to him or of the publication at the office of the¹ 2nd Assistant to the Agent to the Governor-General of a notice requiring him to do so, or if default is made in the payment of the $\frac{1}{4}$ th advance instalment, the shop or farm will be resold, and if the price finally accepted at the resale be less than that bid at the first sale, the difference will be recovered from the defaulter in accordance with section 17 of the Law. The officer conducting the sale may in such case put up the shop or farm for sale immediately or on the following day, or may postpone the sale to such future date as he may then and there notify. The defaulting purchaser shall be debarred from bidding for the same, or for any other license or farm.

- (6) Every shop for which a license is granted, or which is included in a farm, shall be kept open throughout the year (or season in the case of shops for country fermented liquor) unless its closure is specially sanctioned by the 2nd Assistant to the Agent to the Governor-General, and a supply of the commodity for the sale of which it is licensed sufficient to meet the demands of consumers shall be maintained.
- (7) No license or farm shall be sold, transferred, or sublet without the previous permission "in writing" of the 2nd Assistant to the Agent to the Governor-General, nor shall any agent be appointed, without such previous permission as aforesaid, for the management of the business covered by any license or farm.
- (8) If any licensee or farmer die before or during the period of the currency of his license or farm such license or farm shall forthwith cease to operate, and shall absolutely determine. Provided that the 2nd Assistant to the Agent to the Governor-General may, in his discretion, continue any such license or farm in

¹ Certain *errata* here in the original notification were corrected by notification No. 555 B., dated the 27th March 1913. *Gazette of India*, 1913, Pt. II, p. 670.

favour of any person having a paramount interest in the property of the deceased licensee or farmer.

- (9) No licensee or farmer of fees leviable on licenses for the retail sale of any excisable commodity will be permitted without the special permission in writing of the 2nd Assistant to the Agent to the Governor-General to hold or acquire any interest in a license or farm of the fees leviable on licenses, for the retail sale, in the same or in any adjacent area, of any other excisable commodity, or to employ any person holding such an interest.

- (10) The right to open new shops for the sale of foreign spirits during the currency of the excise year is reserved to Government.

6. Copies of the various forms of licenses and farming leases prescribed shall also be made available, before the commencement of the auction, for the inspection of intending bidders.

7. When the farm of the fees leviable on licenses for the retail sale of country fermented liquor is put to auction, a list of the shops at which sale will be permitted shall be notified at the time of sale, and no subsequent addition to or change of the allocation of these shops shall be permitted without the previous sanction of the 2nd Assistant to the Agent to the Governor-General.

8. The officer conducting the auction will, in accepting or rejecting bids, exercise his discretion in such a manner as to exclude bids, the result of speculation or rivalry, obviously in excess of the market value of the license or farm, to prevent the creation of undesirable monopolies, and to preclude the acceptance as licensees or farmers of undesirable persons or persons of doubtful solvency. Where there is no reason to the contrary, the highest bid, if adequate, shall be accepted. If the price offered by the highest suitable bidder is not adequate the license or farm shall be withdrawn for resale at a subsequent date or for settlement by tender. When once a bid has been accepted no subsequent offer in respect of the same license or farm shall be considered.

9. As soon as possible after the auction has been held, its results shall be reported by the 2nd Assistant to the Agent to the Governor-General to the Agent to the Governor-General for sanction. The Agent to the Governor-General may either sanction the auction or pass such other orders as he considers suitable regarding the disposal of all or any of the licenses and farms offered for sale.

10. Licenses granted by the 2nd Assistant to the Agent to the Governor-General for the retail sale of country spirit, of opium and of intoxicating drugs, and counterparts thereof, shall be in Forms I to III annexed to these rules. Leases of the right to manufacture country fermented liquor and of the fees leviable on licenses for the retail sale of the same, licenses granted by the farmer for the manufacture and retail sale of country fermented liquor, and counterparts thereof, shall be in Forms IV and V.

11. In the event of the cancellation, forfeiture or determination during the currency of the excise year of any license for the retail sale of country spirit, of opium, or of intoxicating drugs, or of the lease of the right to manufacture country fermented liquor and of the fees leviable on licenses for the retail sale of the same, such license or farm shall be resold immediately by the 2nd Assistant to the Agent to the Governor-General for the remainder of the excise year. The 2nd Assistant to the Agent to the Governor-General shall, in effecting such resale, be guided by the principles contained in the foregoing rules, so far as the same can be applied without causing undue delay; and in the event of the resale being effected by auction, the provisions of rules 5 to 8 shall apply to the proceedings. The resale will not require the sanction of the Agent to the Governor-General, to whom however it should be reported immediately.

FORM I.

License granted by the 2nd Assistant to the Agent to the Governor-General for the retail sale of country spirit and counterpart of the same.

License to sell country spirit by retail at the premises known as _____ situated _____ is hereby granted to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the 2nd Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904 :—

1. That the licensee shall pay to Government the sum of Rs. _____ in the following instalments (in addition to the sum of Rs. _____ being one-sixth of the sum annually payable—already deposited by the licensee, which,

if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments), viz. :—

On the 1st of

Rs.

* _____

* Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

NOTE.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words “11th” and “12th” suitably replaced.

(2) In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the licensee.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted :—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Indore Residency Bazars Excise law, 1904, or of the rules made thereunder by the licensee or by any person employed by him or acting under his orders, or by his authority or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of this contract shall vest in Government, and shall not be reclaimable by the licensee.

3. That it shall be competent to the 2nd Assistant to the Agent to the Governor-General, on cancellation of the license and forfeiture of the deposit, to resell the license at the risk of the licensee, and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Indore Residency Bazars Excise Law, 1904, and that the licensee shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the 2nd Assistant to the Agent to

the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, handling or sale of spirit, or otherwise in the business covered by this license.

5. That the licensee shall not, without the permission in writing of the 2nd Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorised by the 2nd Assistant to the Agent to the Governor-General, be kept open throughout the year, and that a supply of country spirit sufficient to meet the demands of consumers shall be maintained.

7. That sale of country spirit only shall be made, and that sale or admixture therewith of foreign spirit shall on no pretext be made or attempted. That no country spirit shall be sold except such as shall have been lawfully obtained from the bonded warehouse established by the Darbar of the Indore State for the Indore City, and that such spirit shall not be adulterated in any way.

8. That sale shall be made only at the premises for which this license is granted and not elsewhere, and that the licensee shall not without a pass possess country spirit excepting at such premises.

9. That no spirit shall be sold or consumed on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of country spirit."

11. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance similar to the one fixed outside the shop.

12. That nothing except money shall be taken in barter for spirit and that all spirit sold shall be paid for on the spot in cash.

13. That not more than one seer of spirit shall be sold to, or removed from the shop by, any person at any one time without a special permit from the 2nd Assistant to the Agent to the Governor-General.

14. That spirit shall be sold only at the following strengths and at prices not lower than those specified below :—

Per bottle.

R a. p.

To be omitted where no stipulation regarding the strength or price of spirit is made.

15. That no country spirit shall be sold or in any way supplied to any European non-commissioned officer or soldier, or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

16. That no disorderly conduct or gaming shall be allowed in the shop that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

17. That if so required by the 2nd Assistant to the Agent to the Governor-General the licensee shall keep an account showing the daily receipts and sales of spirit at his shop and the balance in store. That the licensee shall at once produce his license and accounts (if any) for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person generally or specially authorized by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

18. That no weights or measures except such as shall previously have been approved by the 2nd Assistant to the Agent to the Governor-General shall be used at the shop.

19. That the licensee shall be bound, if the 2nd Assistant to the Agent to the Governor-General so directs, to purchase, at a price fixed by the 2nd Assistant to the Agent to the Governor-General, the residue of the previous licensee's stock of country spirit to the extent of ten days' supply. Provided that he shall be required to purchase only such country spirit as shall be unadulterated and fit for human consumption.

20. This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General. It shall also cease to remain in force on the first day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the 1st condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by order of the 2nd Assistant to the Agent to the Governor-General in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM II.

License granted by the 2nd Assistant to the Agent to the Governor-General for the sale of opium and of preparations and admixtures of opium, not being morphia and its preparations nor those used for smoking, and counterpart of the same.

License to sell opium and preparations and admixtures of opium not being morphia and its preparations nor those used for smoking by retail at the premises known as _____ situated at _____ is hereby granted to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under

his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the 2nd Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law 1904:—

1. That the licensee shall pay to Government the sum of R in the following instalments (in addition to the sum of R —being one-sixth of the sum annually payable—already deposited by the licensee, which, if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments) viz.—

On the 1st of	*	R

* Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

NOTE.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words "11th" and "12th" suitably replaced.

(2) In cases where Government Promissory Notes have been deposited as security the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the licensee.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted:—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of this license shall vest in Government, and shall not be reclaimable by the licensee.

3. That it shall be competent to the 2nd Assistant to the Agent to the Governor-General, on cancellation of the license and forfeiture of the deposit, to resell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Indore Residency Bazars Excise Law, 1904, and that the licensee shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the 2nd Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, preparation or sale of opium or preparations or admixtures of opium, or otherwise in the business covered by this license.

5. That the licensee shall not, without the permission in writing of the 2nd Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorized by the 2nd Assistant to the Agent to the Governor-General, be kept open throughout the year, and that a supply of opium and preparations and admixtures of opium sufficient to meet the demands of consumers shall be maintained.

7. That the opium offered for sale as such shall not be adulterated.

8. That sale shall be made only at the premises for which this license is granted and not elsewhere.

9. That no opium or preparations or admixtures of opium shall be sold on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of opium, and preparations and admixtures of opium."

11. That he shall not permit the consumption of opium in any form in his shop.

12. That nothing except money shall be taken in barter for opium or preparations or admixtures of opium, and that all opium, or preparations or admixtures of opium sold shall be paid for on the spot in cash.

13. That not more than 10 tolas of opium or of any preparation or admixture thereof shall be sold to or removed from the shop by any person at any one time without a special permit from the 2nd Assistant to the Agent to the Governor-General.

14. That no opium or preparations or admixtures of opium shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

15. That no disorderly conduct or gaming shall be allowed in the shop that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

16. That if so required by the 2nd Assistant to the Agent to the Governor-General the licensee shall keep an account showing the daily receipts and sales at his shop of opium, and of each preparation or admixture of opium, and the balance in store. That the licensee shall at once produce his license and accounts (if any) for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person generally or specially authorized by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

17. That no weights or measures except such as shall previously have been approved by the 2nd Assistant to the Agent to the Governor-General shall be used at the shop.

18. That the licensee shall be bound, if the 2nd Assistant to the Agent to the Governor-General so directs, to purchase, at a price fixed by the 2nd Assistant to the Agent to the Governor-General, the residue of the previous licensee's stock of opium to the extent of two months' supply. Provided that he shall be required to purchase only such opium as shall be unadulterated and fit for human consumption.

19. This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter

date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General. It shall also cease to remain in force on the 1st day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the 1st condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by order of the 2nd Assistant to the Agent to the Governor-General in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

FORM III.

License granted by the 2nd Assistant to the Agent to the Governor-General for the preparation and retail sale of intoxicating drugs, and counterpart of the same.

License to prepare intoxicating drugs and to sell the same by retail at the premises known as _____ situated _____ is hereby granted to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions the infraction of any of which, or of any of the provisions of the Indore, Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the 2nd Assistant to the Agent to the Governor-General without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904:—

1. That the licensee shall pay to Government the sum of R _____ in the following instalments (in addition to the sum of R _____ being one-sixth of the

sum annually payable—already deposited by the licensee, which, if it be not intermediately forfeited by the licensee for default or breach of some other condition of this license, shall be set off against the 11th and 12th instalments) *viz.* :—

On the 1st of

R
* _____

*Here insert in order the names of the 1st 10 months of the excise year and the instalments, each of which will be one-twelfth of the annual payment.

NOTE.—(1) When the period of the license exceeds one year, the instalments for all but the last two months of the period of the license will be entered, and the words “11th” and “12th” suitably replaced.

(2) In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted, and the requisite instalments for the last two months of the excise year added to the list of instalments.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this license, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the licensee.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted :—

That in the event of default or breach of any of the conditions of this license, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of this license shall vest in Government and shall not be reclaimable by the licensee.

3. That it shall be competent to the 2nd Assistant to the Agent to the Governor-General, on cancellation of the license and forfeiture of the deposit to resell the license at the risk of the licensee, and after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the licensee in the manner provided by section 17 of the Indore Residency Bazars Excise Law, 1904, and that the licensee shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this license shall not be sublet or transferred without the written permission of the 2nd Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the transport, preparation or sale of intoxicating drugs, or otherwise in the business covered by the license.

5. That the licensee shall not, without the permission in writing of the 2nd Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the Indore Residency Bazars of any other excisable commodity nor shall he, without such permission, employ any person holding such an interest.

6. That the shop for which this license is granted shall, unless its closure be specially authorized by the 2nd Assistant to the Agent to the Governor-General, be kept open throughout the year, and that a supply of intoxicating drugs sufficient to meet the demands of consumers shall be maintained.

7. That no intoxicating drugs shall be possessed or sold except such as shall have been obtained in accordance with the provisions of the Indore Residency Bazars Excise Law, 1904, and of rules made thereunder, or prepared from drugs so obtained, and that the ganja, charas and bhang offered for sale as such shall not be adulterated.

8. That sale shall be made only at the premises for which this license is granted and not elsewhere, and that the licensee shall not without a pass possess intoxicating drugs excepting at such premises.

9. That no intoxicating drugs shall be sold or consumed on the premises between 9 P.M. and sunrise.

10. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the retail sale of intoxicating drugs."

11. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance similar to the one fixed outside the shop.

12. That nothing except money shall be taken in barter for intoxicating drugs, and that all intoxicating drugs sold shall be paid for on the spot in cash.

13. That not more than 5 tolas of ganja (including preparations and admixtures thereof), 5 tolas of charas (including preparations and admixtures

thereof) and 20 tolas of bhang (including preparations and admixtures thereof) shall be sold to, or removed from the shop by, any person at any one time without a special permit from the 2nd Assistant to the Agent to the Governor-General.

14. That no intoxicating drugs shall be sold or in any way supplied to any European non-commissioned officer or soldier, or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

15. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognizable and non-bailable offence.

16. That if so required by the 2nd Assistant to the Agent to the Governor-General the licensee shall keep an account showing the daily receipts and sales of each description of intoxicating drugs at his shop, and the balance in store. That the licensee shall at once produce his license and accounts (if any) for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person generally or specially authorized by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

17. That no weights or measures except such as shall previously have been approved by the 2nd Assistant to the Agent to the Governor-General shall be used at the shop.

18. That the licensee shall be bound, if the 2nd Assistant to the Agent to the Governor-General so directs, to purchase, at a price fixed by the 2nd Assistant to the Agent to the Governor-General, the residue of the previous licensee's stock of drugs to the extent of two months' supply. Provided that he shall be required to purchase only such drugs as shall be unadulterated and fit for human consumption.

19. This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to

the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General. It shall also cease to remain in force on the 1st day of any previous month in respect of which the licensee shall have failed to pay the instalment reserved by the first condition of this license. It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license. It may be forfeited by order of the 2nd Assistant to the Agent to the Governor-General in the event of the holder being convicted of any criminal offence.

Signature_____

Date_____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature_____

Date_____

Signature of witness_____

FORM IV.

Lease of the right to manufacture country fermented liquor and of the fees leviable on the retail sale of country fermented liquor, and counterpart of the same.

Area of farm_____

Name of farmer_____

Be it known that the right to manufacture country fermented liquor and the fees leviable on licenses for the retail sale of country fermented liquor have been let in farm to _____ (hereinafter referred to as the farmer), for the term of _____ commencing on the _____ and ending on the _____ subject to the following conditions, the infraction of any of which, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the farmer or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent, shall render this lease liable to cancellation by order of the 2nd Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the farmer or the person committing such infraction may be liable under

sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904 :—

1. That the farmer shall pay to Government the sum of R in the following instalments (in addition to the sum of R —being one-sixth of the sum annually payable—already deposited by the farmer, which, if it be not intermediately forfeited by the farmer for default or breach of some other condition of his lease, shall be set off against the last instalments), viz.:—

	R
On the 1st of	* _____

* Here insert in order the names of the months of the *tari* season and the instalments the total of which will be equal to the annual payment.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the words within brackets will be omitted.

2. That the deposit mentioned in the foregoing condition shall not, in the event of default or infraction of any condition of this lease or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the farmer or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, be reclaimable by the farmer.

NOTE.—In cases where Government Promissory Notes have been deposited as security, the following condition shall be substituted :—

That in the event of default or breach of any of the conditions of this lease, or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the farmer or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, the Promissory Notes deposited as security for the fulfilment of this lease shall vest in Government and shall not be reclaimable by the farmer.

3. That it shall be competent to the 2nd Assistant to the Agent to the Governor-General, on cancellation of the lease and forfeiture of the deposit, to resell the lease at the risk of the farmer and, after deducting the forfeited deposit from any loss arising from the resale, to recover the remainder from the farmer in the manner provided by section 17 of the Indore Residency Bazars Excise Law, 1904, and that the farmer shall not be entitled to any portion of the profit, if any, that may arise from the resale.

4. That the business covered by this lease shall not be sublet or transferred without the written permission of the 2nd Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this lease, for the management of the business covered by this lease. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the manufacture, transport or sale of liquor, or otherwise in the business covered by this lease.

5. That the farmer shall not, without the permission in writing of the 2nd Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

6. (Here will be inserted a condition specifying the trees the right to tap which is included in the lease, and the payments or other conditions subject to which tapping will be permitted.)

7. That no shops other than those specified in the list annexed shall be licensed by the farmer, and that the site of no shop shall be changed without the permission of the 2nd Assistant to the Agent to the Governor-General.

8. That no license shall be granted to a minor, female, eunuch or child under 14 years of age.

9. That a license in Form V, countersigned by the 2nd Assistant to the Agent to the Governor-General, shall be given by the farmer, and a counterpart taken and deposited in the Office of the 2nd Assistant to the Agent to the Governor-General for every shop licensed by him.

NOTE.—In respect of any shop the privilege of retail vend at which is to be exercised by the farmer he will be required to obtain the countersignature of the 2nd Assistant to the Agent to the Governor-General to a license in Form V.

10. That the farmer will file in the Office of the 2nd Assistant to the Agent to the Governor-General by the first day of each quarter a list of licenses granted by him containing the following particulars :—

Date.	Locality of shop.	Name of licensee with caste, parentage and residence.

NOTE.—Licenses in favour of the farmer as required by the note to condition 9 will also be entered in this list.

11. That the farmer shall give immediate information to the 2nd Assistant to the Agent to the Governor-General of any breach of law or rules relating to opium, hemp drugs or excise, that he may know, or have reason to believe, to have been committed by any person holding from him a license for retail sale.

12. This lease is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General. It shall also cease to remain in force on the first day of any previous month in respect of which the farmer shall have failed to pay the instalment reserved by the first condition of this lease. It shall likewise immediately cease to operate in the event of the death of the farmer during the currency of the lease. It may be forfeited by the order of the 2nd Assistant to the Agent to the Governor-General in the event of the holder being convicted of any criminal offence.

Signature_____

Date_____

Counterpart.

I, _____, the above-mentioned farmer, do hereby accept the foregoing conditions.

Signature_____

Date_____

Signature of witness_____

FORM V.

License granted by a farmer for the manufacture and retail sale of country fermented liquor and counterpart of the same.

License to manufacture country fermented liquor and to sell it by retail at the premises known as _____ situated _____ is hereby granted by _____ farmer, to _____ (hereinafter referred to as the licensee) for the term of _____ commencing on the _____ and ending on _____ subject to the following conditions, the infraction of any of

which or of any of the provisions of the Indore Residency Bazars Excise Law, 1904, or of the rules made thereunder, by the licensee or by any person employed by him or acting under his orders, or by his authority, or with his knowledge and consent, shall render the license liable to cancellation by order of the 2nd Assistant to the Agent to the Governor-General, without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904:—

1. That the licensee shall pay to the farmer the sum of Rs _____ in the following instalments:—

On the 1st of _____ * _____

* Here insert in order the names of the months of the *tari* season and the instalments, the total of which will be equal to the annual payment.

2. That the business covered by this license shall not be sublet or transferred without the written permission of the 2nd Assistant to the Agent to the Governor-General, nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no child under 14 years of age shall under any circumstances be employed in the manufacture, transport or sale of fermented liquor, or otherwise in the business covered by this license.

3. That the licensee shall not, without the permission in writing of the 2nd Assistant to the Agent to the Governor-General, hold or acquire any interest in a license, or farm of the fees leviable on licenses, for the retail sale in the Indore Residency Bazars of any other excisable commodity, nor shall he, without such permission, employ any person holding such an interest.

4. That the shop for which this license is granted shall, unless its closure be specially authorized by the 2nd Assistant to the Agent to the Governor-General be kept open throughout the months of _____ and that a supply of country fermented liquor sufficient to meet the demands of consumers shall be maintained.

† Here insert the months included in the *tari* season.

5. (Here insert a condition regarding the trees that may be tapped and the payments or other conditions subject to which they may be tapped.)

6. That sale shall be made only at the premises for which this license is granted and not elsewhere.

7. That no liquor shall be sold or consumed on the premises between 9 P.M. and sunrise.

8. That a signboard shall be put up in a conspicuous place outside the premises, bearing the licensee's name and the designation "Licensee for the manufacture and retail sale of country fermented liquor."

9. That if a room for private accommodation is provided, access to the same shall be only through the shop or by an entrance at the side of the shop. In the latter case a signboard shall be fixed at the entrance similar to the one fixed outside the shop.

10. That nothing except money shall be taken in barter for liquor, and that all liquor sold shall be paid for on the spot in cash.

11. That not more than four seers of liquor shall be sold to, or removed from the shop by, any person at any one time without a special permit from the 2nd Assistant to the Agent to the Governor-General.

12. That no liquor shall be sold or in any way supplied to any European non-commissioned officer or soldier or to any European or Eurasian being a camp follower, or to any soldier's wife or child, excepting under the written permission of the Commanding Officer of the Station or of some person authorized by the Commanding Officer to grant such permission, or to any policeman, excise officer, or railway servant on duty, or to any insane or intoxicated person, or to any child under 14 years of age.

13. That no disorderly conduct or gaming shall be allowed in the shop, that persons of notoriously bad character shall not be permitted to resort to the shop, that no person shall be harboured in the shop during the night, and that the licensee shall give immediate information to the nearest Magistrate or police officer of the resort to the shop of any person suspected of having committed a cognisable and non-bailable offence.

14. That the licensee shall at once produce his license for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person generally or specially authorised by him in this behalf, and shall at all times give entry to the shop to the Military Police, or to any Police or Excise officer exercising powers not inferior to those of a Sub-Inspector of Police.

15. That no weights or measures except such as shall previously have been approved by the 2nd Assistant to the Agent to the Governor-General shall be used at the shop.

16. This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General. It may be cancelled by the 2nd Assistant to the Agent to the Governor-General on the application of the farmer for default in payment of any of the instalments reserved by the 1st condition hereof. (For this purpose a statement of account certified by the farmer shall be conclusive evidence of such default, but this shall not debar the licensee from contesting such statement in a Civil Court.) It shall likewise immediately cease to operate in the event of the death of the licensee during the currency of the license, or of the determination during such currency of the lease held by the farmer by whom it is granted. It may be forfeited by order of the 2nd Assistant to the Agent to the Governor-General in the event of the holder being convicted of any criminal offence.

Signature _____

Date _____

Counterpart.

I, _____, the above-mentioned licensee, do hereby accept the foregoing conditions.

Signature _____

Date _____

Signature of witness _____

[*Gazette of India*, 1908, Pt. II, p. 835.]

No. 1723-C., dated the 20th September 1912.—In exercise of the powers conferred by section 42 of the Indore Residency Bazars Excise Law, 1904¹, the Agent to the Governor-General in Central India is pleased to make the following rules governing the import and vend of denatured spirit :—

Rules regulating
import and vend of
denatured spirit.

RULES.

I. In these rules the expression "denatured spirit" means spirit that has been effectually and permanently rendered unfit for human consumption in the manner prescribed.

(i) In the case of spirit imported from beyond seas, by the rules

¹ Printed Vol. I, p. 179.

regarding the denaturing of imported spirit in force under the Sea Customs Act, 1878, at the port of import.

- (ii) In the case of spirit manufactured in India, by the law and rules regarding the denaturing of spirit in force under Act XVI of 1863 at the place of manufacture.

II. Licenses for the sale of denatured spirit shall be in the form annexed to these rules.

III. Licenses for the sale of denatured spirit shall be granted by the 2nd Assistant to the Agent to the Governor-General for such periods not exceeding a year as will ensure their expiring on the last day of a quarter.

IV. Such licenses shall be granted, free of charge, to persons applying for them.

Provided that the 2nd Assistant to the Agent to the Governor-General may reject any application for the grant of renewal of a license, on the ground that the applicant is not, in his opinion, a fit person to hold a license, or that a sufficient number of licenses have already been granted, or for any other sufficient reason.

V. Permits granted by the 2nd Assistant to the Agent to the Governor-General for the purchase of denatured spirit in quantities exceeding one gallon shall be in the form annexed to these rules.

VI. The permits prescribed in the foregoing rule may be granted by the 2nd Assistant to the Agent to the Governor-General to chemists, varnish makers or others engaged in arts, manufactures or chemistry who require to use considerable quantities of denatured spirit for the purposes of their business or occupation.

VII. Permits to import denatured spirit shall be in the annexed form and shall be issued free of charge. They may be granted by the 2nd Assistant to the Agent to the Governor-General to persons licensed for the sale of denatured spirit, or to persons holding permits under rule V.

VIII. These rules shall come into force from the 1st January 1913.

License for the Sale of Denatured Spirit.

License to sell denatured spirit at the premises known as _____
situated at _____ is hereby granted to _____ for a
period of _____ commencing on the _____ and ending on
the _____ subject to the following conditions, the infraction of
any of which or of any of the provisions of the Indore Residency Bazar
Excise Law, 1904, or of the rules made thereunder, by the licensee or by any
person employed by him or acting under his orders or by his authority, or
with his knowledge and consent, shall render the license liable to forfeiture

by order of the 2nd Assistant to the Agent to the Governor-General without prejudice to any other penalty to which the licensee or the person committing such infraction may be liable under sections 29, 30 and 32 of the Indore Residency Bazars Excise Law, 1904.

1. That the business covered by this license shall not be sub-let or transferred without the written permission of the 2nd Assistant to the Agent to the Governor-General nor shall an agent be appointed, without such permission endorsed on this license, for the management of the business covered by this license. That no person suffering from leprosy or other infectious or contagious disease and no person under 14 years of age shall under any circumstances be employed in the handling of the spirit or otherwise in the business covered by this license.

2. That the licensee shall procure his supplies of denatured spirit either—

- (i) by direct importation from beyond sea in accordance with the law and rules regulating such import, or
- (ii) by purchase from a person licensed under these rules for the sale of denatured spirit, or
- (iii) by purchase from a person licensed under any law in force in British India for the sale of denatured spirit, in accordance with the law and rules in force in the place for which such person is licensed and in the areas through which the spirit passes in transit.

3. That the licensee shall, before selling denatured spirit to any purchaser, use all reasonable diligence to ascertain the quantity already in the purchaser's possession, and shall not at one time sell to him more than one gallon or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, is equal to one gallon. Provided that the licensee may sell a quantity of denatured spirit greater than one gallon—

to a person licensed to sell denatured spirit or
to a person holding a permit granted by the 2nd Assistant to the Agent to the Governor-General authorising him to purchase quantities greater than one gallon.

In the latter case the quantity sold to any such person at one time shall not exceed such quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, is equal to the quantity that he is permitted to purchase.

4. That the licensee shall not have in his possession at any one time denatured spirit in any quantity in excess of one hundred gallons.

5. That no denatured spirit shall be sold before sunrise or after 9 o'clock at night.

6. That sale shall be made only at the premises for which this license is granted, and not elsewhere.

7. That a signboard shall be put up in a conspicuous place outside the licensed premises bearing the name of the licensee and the designation "Licensed vendor of denatured spirit."

8. That the licensee shall not, without taking out a separate license, sell any spirit other than denatured spirit, and, if he holds or obtains such separate license, the admixture of denatured spirit with other spirit shall under no pretext be attempted by him.

9. That the licensee shall keep a daily account of his sales in the following form, and shall submit an abstract thereof at the end of each quarter to the office of the 2nd Assistant to the Agent to the Governor-General.

Date.	(a)		(b)		(c)		(d)		(e)	(f)	(g)
	Balance in hand.		Quantity received.		Total.		Quantity sold.		Full name of person to whom sold.	Full address of purchaser.	Trade or occupation of purchaser.
	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.	Gallons.	Bottles.			
1	2	3	4	5	6	7	8	9	10	11	12

10. That the licensee shall, when required to do so, produce his license and accounts for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person specially or generally authorised by him in this behalf, and shall, at any time of the day or night, give entry to the shop to any Police or Excise Officer, exercising powers not inferior to those of a Sub-Inspector of Police.

11. That the 2nd Assistant to the Agent to the Governor-General shall be at liberty to withdraw this license at any time should it appear to him undesirable to allow its continuance.

12. This license is granted subject to the provisions of the Indore Residency Bazzars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the to the and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force notwithstanding that a special order

recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General.

2nd Assistant to the Agent to the Governor-General.

Dated

Counterpart.

I, the above-mentioned licensee do hereby accept the foregoing conditions.

Signature.

Date.

Signature of witness.

*Permit authorising the Purchase and Possession of Denatured Spirit
in quantities exceeding one gallon.*

Permit to purchase denatured spirit in quantities exceeding one gallon and to possess the same at the premises known as situated at

for the purpose of
is hereby

granted to
commencing on the

for a period of
and ending on the

subject to the following conditions, the infraction of any of which or of any of the provisions of the Indore Residency Bazar's Excise Law, 1904, or of the rules made thereunder, by the permit holder or by any person employed by him or acting under his orders or by his authority, or with his knowledge and consent, shall render the permit liable to forfeiture by order of the 2nd Assistant to the Agent to the Governor-General without prejudice to any other penalty to which the permit holder or the person committing such infraction may be liable under the Indore Residency Bazar's Excise Law, 1904.

1. That the permit holder shall procure his supplies of denatured spirit either :—

- (i) by direct importation from beyond sea in accordance with the law and rules regulating such import, or
- (ii) by purchase from a person licensed under these rules for the sale of denatured spirit, or,
- (iii) by purchase from a person licensed under any law in force in British India for the sale of denatured spirit, in accordance with the law and rules in force in the place for which such person is licensed and in the areas through which the spirit passes in transit.

2. That the permit holder shall not have in his possession at any one time more than gallons of denatured spirit.

3. That the denatured spirit shall be kept only in the premises for which this permit is granted, and shall not be sold or utilized otherwise than for the purposes specified in the permit.

4. That the permit holder shall keep a daily account of his stock in the following form, and shall submit an abstract thereof at the end of each quarter to the office of the 2nd Assistant to the Agent to the Governor-General.

[illegible]

NOTE.—The 2nd Assistant to the Agent to the Governor General may dispense with conditions 4 and 5 in any case in which they are, in his opinion, unnecessary and would be productive of hardship or inconvenience to the permit holder.

5. That the permit holder shall, when required to do so, produce his permit and accounts for the inspection of the 2nd Assistant to the Agent to the Governor-General or of any person specially or generally authorized by him in this behalf, and shall, at any time of the day or night, give entry to the premises for which this permit is granted to any Police or Excise Officer exercising powers not inferior to those of a Sub-Inspector of Police.

6. That the ¹[Second Assistant to the Agent to the Governor-General] shall be at liberty to withdraw this permit at any time should it appear to him undesirable to allow its continuance.

7. This permit is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It shall have effect from the _____ to the _____ and unless renewed by the latter date by special order of the 2nd Assistant to the Agent to the Governor-General shall thereafter cease to remain in force, notwithstanding

¹ Substituted by notification No. 555-B, dated the 27th March 1913. *Gazette of India*, 1913, Pt. II, p. 670.

that a special order recalling it has not been issued by the 2nd Assistant to the Agent to the Governor-General.

Dated

2nd Assistant to the Agent to the Governor General of

Counterpart.

I, the above-mentioned permit holder, do hereby accept the foregoing conditions.

Signature.

Date.

Signature of witness.

ORIGINAL.

Permit to import denatured spirit.

No. of permit.

Date of issue.

Name of person authorised to import.

Place from which to be imported.

Destination of spirit.

Quantity of spirit to be imported.

Period of validity of permit.

Signature of 2nd Assistant to the Agent to the Governor-General.

DUPLICATE.

Permit to import denatured spirit.

No. of permit.

Date of issue.

Name of person authorised to import.

Place from which to be imported.

Destination of spirit.

Quantity of spirit to be imported.

Period of validity of permit.

Signature of 2nd Assistant to the Agent to the Governor General.

[*Gazette of India*, 1912, Pt. II, p. 1559.]

No. 196-C., dated the 6th February 1912.—In exercise of the powers Morphia and cocaine conferred by section 42 of the Indore Residency Bazars Excise Law, 1904¹, as rules. subsequently amended, the Agent to the Governor-General in Central India is pleased to make the following rules to regulate the traffic in morphia, cocaine and cocaine substitutes in the Indore Residency Bazars :—

¹ Printed Vol. I, p. 179.

I.—DEFINITIONS.

1. In these rules—

- (a) "Morphia" means the alkaloid of opium known as morphia or morphine and includes all preparations or admixtures of the same.
- (b) "Coca" means the dried green leaves of the cocoa plant (*Erythroxylum coca*) and includes the plant itself.
- (c) "Cocaine" means the alkaloids obtained from the coca plant and includes all preparations and admixtures thereof.
- (d) "Cocaine substitutes" mean all such synthetic preparations as have a physiological action similar to that of cocaine.
- (e) "Licensed druggist" means a person who deals in European medicines and drugs as a means of livelihood and has been licensed with the approval of the local medical authority to sell morphia, preparations thereof, cocaine or cocaine substitutes, or any of them.
- (f) "Medical practitioner" means a graduate in medicine of a recognized University in India, Europe or America, a medical practitioner eligible for registration on the medical register of Great Britain, a medical subordinate in Government employment, including a Sub-Assistant Surgeon, a duly qualified dentist entitled to be entered in the dentists' section of the medical register of Great Britain and any medical officer in private employment not included in the above list whom the Second Assistant to the Agent to the Governor-General may direct to be admitted to the privileges of a medical practitioner for the purpose of these rules.

II.—IMPORT AND TRANSPORT.

2. The import of coca is prohibited. The import of morphia, cocaine and cocaine substitutes by means of the post or from foreign territory by land is also prohibited.

3. The import and transport of morphia, cocaine and cocaine substitutes by other means are permitted only by licensed druggists and medical practitioners under a pass obtained from the Second Assistant to the Agent to the Governor-General. Import shall be from Bombay or by sea *via* Bombay, and a duplicate copy of the pass shall be forwarded in the former case to the Collector of Bombay, and in the latter to the Collector of Customs, Bombay.

4. Transport on behalf of private persons is permitted only in respect of the quantities which they are authorised to possess.

III.—SALE.

5. The sale of coca is prohibited.

6. A licensed druggist or medical practitioner may sell morphia, cocaine or cocaine substitutes—

- (a) to another licensed druggist or medical practitioner in quantities not exceeding those which they are entitled to possess ;
- (b) to a private person in such quantities as may have been prescribed for him by a medical practitioner.

7. Every such sale must be recorded in an account book which must be kept up from day to day. Every sale of cocaine or cocaine substitutes to a private person must be supported by a copy of the prescription. Not more than one sale must be made on the same prescription unless it is distinctly so stated in the prescription.

IV.—POSSESSION.

8. A licensed druggist may possess morphia, cocaine and cocaine substitutes in such quantities as may be specified in his license.

9. A medical practitioner may possess morphia, cocaine and cocaine substitutes in quantities not exceeding half an ounce at any one time. ¹[This limit applies to all the drugs mentioned taken together, and not to each individually.]

10. A private person may possess such quantity of morphia, cocaine or cocaine substitutes as he may have purchased under the prescription of a medical practitioner.

V.—GENERAL.

11. Nothing in these rules shall be held to apply—

- (1) to import, transport, possession or sale on behalf of Government ;
- (2) to mouth lozenges or tabloids containing less than one-sixteenth grain of cocaine in each ;
- (3) to cocaine used in impure solution in ointments for local application or made nauseous to the taste ;
- ²(4) to such other medicinal preparations of the poppy and coca plants as may from time to time be declared by the Agent to the Governor-General in Central India to be exempt from the provisions of the Indore Residency Bazars Excise Law, 1904.

[*Gazette of India*, 1912, Pt. II, p. 217.]

¹ Added by notification No. 1670 C., dated the 9th September 1912. *Gazette of India*, 1912, Pt. II, p. 1462.

² Added by notification No. 2035 C., dated the 22nd November 1912. *Gazette of India*, 1912, Pt. II, p. 1825.

FORM I.

Name of Licensed Druggist.

Locality of shop.

Be it known that _____ residing in _____
is hereby authorized by the Second Assistant to the Hon'ble the Agent to
the Governor-General in Central India, with the approval of the local medical
authority, to sell morphia, cocaine and cocaine substitutes from the date of
this license up to and including the 31st March 191 _____ under the following
conditions :—

1. That he shall not transfer or purport to transfer this license to any other person.
2. That he shall not have in his possession at any one time more than one ounce of morphia, cocaine and cocaine substitutes. (If it is desired to authorize the possession of a larger quantity, the special sanction of the Agent to the Governor-General in Central India must be obtained to the insertion in the license of a quantity exceeding one ounce.)

³ [NOTE.—The foregoing limit applies to all the drugs mentioned taken together, and not to each individually.]

3. That he shall not import morphia, cocaine and cocaine substitutes or any of them by means of the post or from foreign territory *by land*, and that he shall purchase all morphia, cocaine and cocaine substitutes to be sold under this pass either from or *via Bombay only* under passes granted by the Second Assistant to the Agent to the Governor-General in Central India and not otherwise.

¹ Printed *supra* p. 395.

² Printed Vol. I, p. 179.

^s Added by notification No. 1670 C., dated the 9th September 1912. *Gazette of India*, 1912, Pt. II, p. 1482.

4. That he shall store and sell morphia, cocaine and cocaine substitutes or any of them only at the premises for which this license is granted and not in any other place without obtaining a separate license for such other place.
5. That he shall not sell morphia, cocaine or cocaine substitutes to any person other than—
 - (i) another licensed druggist or medical practitioner in quantities not exceeding those which they are entitled to possess,
 - (ii) to a private person in such quantities as may have been prescribed for him by a medical practitioner provided that not more than one sale may be made on the same prescription unless it is distinctly so stated in the prescription and that a copy of every prescription on the authority of which a sale is made should be retained by the licensee.
6. That he shall keep a correct daily account in the following form, to be balanced at the close of each day, in a printed Account book (duly paged) to be purchased at the¹[Office of the Second Assistant to the Agent to the Governor-General] separate set of pages being set aside for each intoxicating drug sold under this license.

Date.	Balance in hand yesterday.	Quantity received this day and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Name of purchaser.	Address.	Date of prescription (if any) and name of medical practitioner who granted it.	in Remaining store.	Signature of purchaser in case of sales to medical practitioners and licensed druggists.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

7. That he shall produce his license and accounts of sale of morphia, cocaine and cocaine substitutes and the copies of prescriptions referred to in condition 5 for inspection at once on the demand of the Second Assistant to the Agent to the Governor-General in Central India or of any other officer specially or generally authorized by him in this behalf.
8. This license is granted subject to the provisions of the Indore Residency Bazars Excise Law, 1904, and of the rules made thereunder. It may be cancelled by the said officer at any time should it appear to him undesirable to allow its continuance.

*Second Assistant to the Agent to the
Governor-General in Central India.*

Dated

1912.

¹ Substituted by notification No. 555-B., dated the 27th March 1913. *Gazette of India*, 1913, Pt. II, p. 670.

Counterfoil.
Duplicate.
Triplicate.

FORM II.

Pass for the Import of Morphia, Cocaine and Cocaine Substitutes.

Medical Practitioner
Licensed Druggist

residing at _____
is hereby authorized to import $\frac{\text{from}}{\text{via}}$ Bombay for use in his $\frac{\text{practice}}{\text{business}}$ at _____
_____ oz. drams of _____ subject to the
rules regulating export from the Bombay Presidency. The drug shall be
conveyed by the most direct route to the pass holder's premises at _____
and bulk shall not be broken in transit.

This pass will be valid up to the _____ only,
and must, on its expiry or on the previous arrival of the drug at its destina-
tion, be returned by the holder to the officer by whom it was issued.

*2nd Assistant to the Agent to the
Governor-General in Central India.*

Seal

Date

[*Gazette of India*, 1912, Pt. II, p. 628.]

Powers and duties of
the Excise Commis-
sioner.

No. 553-B., dated the 27th March 1913.—Printed *supra* page 321.

SEHORE CANTONMENT.

VIII.—Orders under Acts locally applied.

No. 1881-G., dated the 6th October 1911.—Printed *supra*, page 322.

Indian Arms Act,
1878.

Application of the
Indian Arms Rules,
1909.

No. 611-B., dated the 2nd April 1913.—Printed *supra*, page 157.

Probate and Adminis-
tration Act, 1881,
District Court to
receive applications.

Epidemic Diseases
Act, 1897.

No. 5041-C., dated the 20th December 1906.—Printed in Appendix XVI.

Delegation of powers
to the Agent to the
Governor-General.

Indian Stamp Act,
1899.

No. 442-B., dated the 10th March 1913.—Printed *supra*, page 172.

Appointment of
Collector.

No. 2567-I.B., dated the 30th December 1910.—Printed *supra*, page 172.

Reduction and
remission of duties.

No. 3098-I. B., dated the 9th August 1907.—Printed *supra*, page 176.

Rules as to the use
of impressed and
adhesive stamps, etc.
Indian Registration
Act, 1908.

No. 487-B., dated the 17th March 1913.—Printed *supra*, page 178.

Formation of
districts, etc.

No. 514-B., dated the 24th March 1913.—Printed *supra*, page 179.

Fees.

No. 488-B., dated the 17th March 1913.—Printed *supra*, page 183.

Rules.

Indian Paper
Currency Act, 1910.

No. 1539-I. B., dated the 18th July 1912.—Printed *supra*, page 202.

Currency notes, other
than universal notes,
which are legal
tender.

No. 403-B., dated the 5th March 1913.—Printed *supra*, page 230.

Wild Birds and
Animals Protection
Act, 1912.

Close time.

IX.—Orders under Local Laws.

Nil.

CIVIL LINES OF NOWGONG.

VIII.—Orders under Acts locally applied.

Court-fees Act,
1870.

Reduction and remis-
sion of fees.

No. 1584-G., dated the 23rd August 1911.—Printed supra, page 149.

Cattle-trespass Act,
1871.

Delegation of func-
tions of District
Magistrate to Now-
gong Cantonment
Committee.
Credit of surplus fees
to Cantonment Fund.

No. 1022-B., dated the 11th August 1909.—Printed supra, page 150.

Vaccination Act,
1880.

Rules.

No. 1016, dated the 6th February 1904.—Printed supra, page 150.

Probate and Admi-
nistration Act, 1881.

District Court to
receive applications.

No. 611-B., dated the 2nd April 1913.—Printed supra, page 157.

Prevention of Cruelty
to Animals Act, 1890.

Extension of whole
Act and suspension
of section 34, 2nd
clause of Act V of
1861.

No. 8512, dated the 7th August 1900.—Printed supra, page 167.

Epidemic Diseases
Act, 1897.

Delegation of powers
to the Agent to the
Governor-General.

No. 5041-C., dated the 25th December 1906.—Printed in Appendix XVI.

Indian Stamp Act,
1899.

Appointment of Col-
lector.

No. 442-B., dated the 10th March 1913.—Printed supra, page 172.

Reduction and remis-
sion of duties.

No. 2567-I. B., dated the 30th December 1910.—Printed supra, page 172.

Rules as to the use of
impressed and
adhesive stamps, etc.

No. 3098-I. B., dated the 9th August 1907.—Printed supra, page 176.

No. 487-B., dated the 17th March 1913.—Printed supra, page 178.

No. 514-B., dated the 24th March 1913.—Printed supra, page 179.

No. 488-B., dated the 17th March 1913.—Printed supra, page 183.

No. 1539-I. B., dated the 18th July 1912.—Printed supra, page 202.

No. 403-B., dated the 5th March 1913.—Printed supra, page 230.

IX.—Orders under Local Laws.

No. 1156-C., dated the 17th June 1908.—Printed supra, page 231.

No. 634-C., dated the 2nd April 1908.—Printed supra, page 231.

No. 1161-C., dated the 18th June 1908.—Printed supra, page 232.

No. 1125-C., dated the 12th June 1908.—Printed supra, page 234.

No. 1167-C., dated the 18th June 1908.—Printed supra, page 235.

No. 1121-C., dated the 12th June 1908.—Printed supra, page 235.

No. 1165-C., dated the 18th June 1908.—Printed supra, page 236.

No. 1166-C., dated the 18th June 1908.—Printed supra, page 237.

Indian Registration Act, 1908

Formation of districts, etc.

Fees.

Rules.

Indian Paper Currency Act, 1910.

Currency notes, other than universal notes, which are legal tender.

Wild Birds and Animals Protection Act, 1912.

Close time.

Mhow, Nimach and Nowgong Excise Law, 1898.

“ Plain ” spirit.

Duties on import of country spirit.

Duties on import of hemp drugs.

Issue of passes by the officer in charge of the distillery supplying Nowgong and by the officer in charge of the bonded warehouse there.

Issue of passes to licensed vendors for removal of drugs from bonded warehouses.

Establishment of bonded warehouse for country spirit.

Establishment of bonded warehouse for intoxicating drugs.

Warehouse dues on bhang.

Rules for the management of warehouses for country spirit.	<i>No. 747-C., dated the 22nd April 1908.—Printed <i>supra</i>, page 237.</i>
Treatment of hemp drugs.	<i>No. 1163-C., dated the 18th June 1908.—Printed <i>supra</i>, page 250.</i>
Treatment of opium.	<i>No. 1164-C., dated the 18th June 1908.—Printed <i>supra</i>, page 265.</i>
Price payable for opium at the warehouse.	<i>No. 1168-C., dated the 18th June 1908.—Printed <i>supra</i>, page 269.</i>
Licenses for the sale of foreign spirits and fermented liquor.	<i>No. 1154-C., dated the 17th June 1908.—Printed <i>supra</i>, page 269.</i>
(a) Licenses for the retail sale of country spirit, opium and hemp drugs. (b) Farm of country fermented liquor. (c) License for wholesale supply and sale of country spirit.	<i>No. 741-C., dated the 22nd April 1908.—Printed <i>supra</i>, page 283.</i>
Rules regulating import and vend of denatured spirit.	<i>No. 1723-C., dated the 20th September 1912.—Printed <i>supra</i>, page 310.</i>
Morphia and cocaine rules.	<i>No. 196-C., dated the 6th February 1912.—Printed <i>supra</i>, page 315.</i>
Sale license and import pass for morphia, etc.	<i>No. 905-C., dated the 4th May 1912.—Printed <i>supra</i>, page 317.</i>
Disposal of confiscated articles.	<i>No. 1155-C., dated the 17th June 1908.—Printed <i>supra</i>, page 320.</i>
Exemption at Nowgong of drugs in transit to Central India States under permit.	<i>No. 1162-C., dated the 18th June 1908.—Printed <i>supra</i>, page 321.</i>
Powers and duties of the Excise Commissioner.	<i>No. 553-B., dated the 27th March 1913.—Printed <i>supra</i>, page 321.</i>

AGAR AND GUNA.

VIII.—Orders under Acts locally applied.

No. 1881-G., dated the 6th October 1911.—Printed *supra*, page 322.

Indian Arms Act,
1878.

Application of the
Indian Arms Rules,
1909.

Epidemic Diseases
Act, 1897.

No. 5041-C., dated the 20th December 1906.—Printed in Appendix XVI.

Delegation of powers
to the Agent to the
Governor-General.

No. 1539-I. B., dated the 18th July 1912.—Printed *supra*, page 202.

Indian Paper
Currency Act, 1910.
Currency notes, other
than universal notes,
which are legal
tender.

IX.—Orders under Local Laws.

Nil.

GWALIOR AND SUTNA.

VIII.—Orders under Acts locally applied.

Epidemic Diseases
Act, 1897.

Delegation of powers
to the Agent to the
Governor-General.

No. 5041-C., dated the 20th December 1906.—Printed in Appendix XVI.

Indian Paper
Currency Act, 1910.

Currency notes, other
than universal notes,
which are legal
tender.

No. 1539-I. B., dated the 18th July 1912.—Printed *supra*, page 202.

IX.—Orders under Local Laws.

Nil.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET